

1 months, or, if the area is an underserved or unserved area, whether the person
2 actively plans to provide broadband service to the area within 3 months and any of
3 the following are satisfied:

4 **SECTION 783.** 66.0422 (3d) (a) of the statutes is amended to read:

5 66.0422 (3d) (a) ~~The local government asks, in writing, each person that~~
6 ~~provides broadband service within the boundaries of the local government whether~~
7 ~~the person currently provides broadband service to the area or intends to provide~~
8 ~~broadband service within 9 months to the area and within 60 days after receiving the~~
9 ~~written request no person responds in writing to the~~ The local government does not
10 receive a response in writing that ~~the~~ a person currently provides broadband service
11 to the area or intends or actively plans to provide broadband service to the area
12 within 9 months the relevant time period.

13 **SECTION 784.** 66.0422 (3d) (b) of the statutes is amended to read:

14 66.0422 (3d) (b) ~~The local government determines that a person who responded~~
15 ~~to a written request under par. (a) that the person currently provides broadband~~
16 ~~service to the area did not actually provide broadband service to the area and no other~~
17 ~~person makes the response responds to the local government described in par. (a).~~

18 **SECTION 785.** 66.0422 (3d) (c) of the statutes is amended to read:

19 66.0422 (3d) (c) ~~The local government determines that a person who responded~~
20 ~~to a written request under par. (a) that the person intended or actively planned to~~
21 ~~provide broadband service to the area within 9 months the relevant time period did~~
22 ~~not actually provide broadband service to the area within 9 months the relevant time~~
23 ~~period and no other person makes the response responds to the local government~~
24 ~~described in par. (a).~~

25 **SECTION 786.** 66.0422 (3m) (b) of the statutes is amended to read:

1 66.0422 (3m) (b) The municipality itself does not use the facility to provide
2 broadband service to end users. This paragraph does not apply to a facility that is
3 intended to serve an underserved or unserved area.

4 **SECTION 787.** 66.0422 (3m) (c) of the statutes is amended to read:

5 66.0422 (3m) (c) The municipality determines that, at the time that the
6 municipality authorizes the construction, ownership, or operation of the facility,
7 whichever occurs first, the facility does not compete with more than one provider of
8 broadband service. This paragraph does not apply to a facility that is intended to
9 serve an underserved or unserved area.

10 **SECTION 788.** 66.0602 (1) (ak) of the statutes is created to read:

11 66.0602 (1) (ak) “Joint emergency dispatch center” means an operation that
12 serves as the dispatch center for 2 or more political subdivisions’ law enforcement,
13 fire, emergency medical services, or any other emergency services.

14 **SECTION 789.** 66.0602 (1) (d) of the statutes is amended to read:

15 66.0602 (1) (d) “Valuation factor” means a percentage equal to the greater of
16 either the percentage change in the political subdivision’s January 1 equalized value
17 due to new construction less improvements removed between the previous year and
18 the current or zero 2 percent.

19 **SECTION 790.** 66.0602 (2m) (a) of the statutes is renumbered 66.0602 (2m).

20 **SECTION 791.** 66.0602 (2m) (b) of the statutes is repealed.

21 **SECTION 792.** 66.0602 (3) (e) 10. of the statutes is created to read:

22 66.0602 (3) (e) 10. The amount that a political subdivision levies in that year
23 to pay for charges assessed by a joint emergency dispatch center, but only to the
24 extent that such charges would cause the political subdivision to exceed the limit
25 that is otherwise applicable under this section and only if all of the following apply:

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

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

10 **SECTION 793.** 66.0602 (3) (h) 2. a. of the statutes is amended to read:

11 66.0602 (3) (h) 2. a. The total charges assessed by the joint fire department for
12 the current year increase, relative to the total charges assessed by the joint fire
13 department for the previous year, by a percentage that is less than or equal to the
14 percentage change in the U.S. consumer price index for all urban consumers, U.S.
15 city average, as determined by the U.S. department of labor, for the 12 months
16 ending on September 30 of the year of the levy, plus ~~2~~ 1 percent.

17 **SECTION 794.** 66.0602 (3) (n) of the statutes is created to read:

18 66.0602 (3) (n) 1. Subject to subd. 2., the limit otherwise applicable under this
19 section does not apply to the amount that a political subdivision levies in that year
20 for operating and capital costs directly related to the provision of new or enhanced
21 transit services across adjacent county borders or across adjacent municipal borders.
22 For costs to be eligible for the exception under this paragraph, the starting date for
23 the new or enhanced transit services must be on or after the effective date of this
24 subdivision [LRB inserts date], and the costs to which the levy applies must be
25 described in the agreement under subd. 2.

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

3 a. The political subdivisions between which the new or enhanced transit routes
4 operate have entered into an intergovernmental cooperation agreement under s.
5 66.0301 to provide for the new or enhanced transit services. The agreement shall
6 describe the services and the amounts that must be levied to pay for those services.

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

13 **SECTION 795.** 66.0615 (1m) (f) 2. of the statutes is amended to read:

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

19 **SECTION 796.** 66.0615 (1m) (g) of the statutes is created to read:

20 66.0615 (1m) (g) Sections 77.52 (3m) and 77.523, as they apply to the taxes
21 under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a
22 municipality.

23 **SECTION 797.** 66.0901 (1) (ae) of the statutes is repealed.

24 **SECTION 798.** 66.0901 (1) (am) of the statutes is repealed.

25 **SECTION 799.** 66.0901 (6) of the statutes is amended to read:

1 66.0901 (6) SEPARATION OF CONTRACTS; CLASSIFICATION OF CONTRACTORS. In public
2 contracts for the construction, repair, remodeling or improvement of a public
3 building or structure, other than highway structures and facilities, a municipality
4 may bid projects based on a single or multiple division of the work. Public contracts
5 shall be awarded according to the division of work selected for bidding. ~~Except as~~
6 ~~provided in sub. (6m), the~~ The municipality may set out in any public contract
7 reasonable and lawful conditions as to the hours of labor, wages, residence, character
8 and classification of workers to be employed by any contractor, classify contractors
9 as to their financial responsibility, competency and ability to perform work and set
10 up a classified list of contractors. The municipality may reject the bid of any person,
11 if the person has not been classified for the kind or amount of work in the bid.

12 **SECTION 800.** 66.0901 (6m) of the statutes is repealed.

13 **SECTION 801.** 66.0901 (6s) of the statutes is repealed.

14 **SECTION 802.** 66.0903 (1) (a), (am), (b), (cm), (dr), (em), (hm) and (im) of the
15 statutes are created to read:

16 66.0903 (1) (a) "Area" means the county in which a proposed project of public
17 works that is subject to this section is located or, if the department determines that
18 there is insufficient wage data in that county, "area" means those counties that are
19 contiguous to that county or, if the department determines that there is insufficient
20 wage data in those counties, "area" means those counties that are contiguous to those
21 counties or, if the department determines that there is insufficient wage data in those
22 counties, "area" means the entire state or, if the department is requested to review
23 a determination under sub. (3) (br), "area" means the city, village, or town in which
24 a proposed project of public works that is subject to this section is located.

25 (am) "Bona fide economic benefit" has the meaning given in s. 103.49 (1) (am).

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1 (b) "Department" means the department of workforce development.

2 (cm) "Insufficient wage data" has the meaning given in s. 103.49 (1) (bg).

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

11 (em) "Multiple-trade project of public works" has the meaning given in s.
12 103.49 (1) (br).

13 (hm) "Single-trade project of public works" has the meaning given in s. 103.49
14 (1) (em).

15 (im) "Supply and installation contract" has the meaning given in s. 103.49 (1)
16 (fm).

17 **SECTION 803.** 66.0903 (1) (c) of the statutes is amended to read:

18 66.0903 (1) (c) "Hourly basic rate of pay" has the meaning given in s. ~~16.856~~
19 103.49 (1) (b), 2015 stats.

20 **SECTION 804.** 66.0903 (1) (f) of the statutes is amended to read:

21 66.0903 (1) (f) "Prevailing hours of labor" has the meaning given in s. ~~16.856~~
22 103.49 (1) (e), 2015 stats. (c).

23 **SECTION 805.** 66.0903 (1) (g) of the statutes is repealed and recreated to read:

24 66.0903 (1) (g) 1. "Prevailing wage rate" has the meaning given in s. 103.49 (1)
25 (d).

1 **SECTION 806.** 66.0903 (1) (j) of the statutes is amended to read:

2 66.0903 (1) (j) “Truck driver” ~~includes an owner-operator of a truck~~ has the
3 meaning given in s. 103.49 (1) (g).

4 **SECTION 807.** 66.0903 (1m) (b) of the statutes is amended to read:

5 66.0903 (1m) (b) The legislature finds that the enactment of ordinances or
6 other enactments by local governmental units requiring laborers, workers,
7 mechanics, and truck drivers employed on projects of public works or on publicly
8 funded private construction projects to be paid the prevailing wage rate and to be
9 paid at least 1.5 times their hourly basic rate of pay for hours worked in excess of the
10 prevailing hours of labor would be logically inconsistent with, would defeat the
11 purpose of, and would go against the ~~repeals~~ spirit of this section and the repeal of
12 s. 66.0904, 2009 stats., ~~and s. 66.0903 (2) to (12), 2013 stats.~~ Therefore, this section
13 shall be construed as an enactment of statewide concern for the ~~purposes of~~
14 ~~facilitating broader participation with respect to bidding on projects of public works,~~
15 ~~ensuring that wages accurately reflect market conditions, providing local~~
16 ~~governments with the flexibility to reduce costs on capital projects, and reducing~~
17 ~~spending at all levels of government in this state~~ purpose of providing uniform
18 prevailing wage rate and prevailing hours of labor requirements throughout the
19 state.

20 **SECTION 808.** 66.0903 (2) to (12) of the statutes are created to read:

21 66.0903 (2) APPLICABILITY. Subject to sub. (5), this section applies to any project
22 of public works erected, constructed, repaired, remodeled, or demolished for a local
23 governmental unit, including all of the following:

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

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

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

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

13 **(3) PREVAILING WAGE RATES AND HOURS OF LABOR.** (am) A local governmental unit,
14 before making a contract by direct negotiation or soliciting bids on a contract for the
15 erection, construction, remodeling, repairing, or demolition of any project of public
16 works, shall apply to the department to determine the prevailing wage rate for each
17 trade or occupation required in the work contemplated. The department shall
18 conduct investigations and hold public hearings as necessary to define the trades or
19 occupations that are commonly employed on projects of public works that are subject
20 to this section and to inform itself of the prevailing wage rates in all areas of the state
21 for those trades or occupations, in order to determine the prevailing wage rate for
22 each trade or occupation. The department shall issue its determination within 30
23 days after receiving the request and shall file the determination with the requesting
24 local governmental unit.

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

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

16 (bm) Any person may request a recalculation of any portion of an initial
17 determination within 30 days after the initial determination date if the person
18 submits evidence with the request showing that the prevailing wage rate for any
19 given trade or occupation included in the initial determination does not represent the
20 prevailing wage rate for that trade or occupation in the area. The evidence shall
21 include wage rate information reflecting work performed by individuals working in
22 the contested trade or occupation in the area during the current survey period. The
23 department shall affirm or modify the initial determination within 15 days after the
24 date on which the department receives the request for recalculation.

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

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

1 subcontract may not be changed during the time that the contract or subcontract is
2 in force.

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

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

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

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

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

21 2. All laborers, workers, mechanics, and truck drivers employed in the
22 manufacturing or furnishing of materials, articles, supplies, or equipment on the site
23 of a project of public works that is subject to this section or from a facility dedicated
24 exclusively, or nearly so, to a project of public works that is subject to this section by

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1 a contractor, subcontractor, agent, or other person performing any work on the site
2 of the project.

3 (b) A laborer, worker, mechanic, or truck driver who is employed to process,
4 manufacture, pick up, or deliver materials or products from a commercial
5 establishment that has a fixed place of business from which the establishment
6 supplies processed or manufactured materials or products or from a facility that is
7 not dedicated exclusively, or nearly so, to a project of public works that is subject to
8 this section is not entitled to receive the prevailing wage rate determined under sub.
9 (3) or to receive at least 1.5 times his or her hourly basic rate of pay for all hours
10 worked in excess of the prevailing hours of labor unless any of the following applies:

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

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

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

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

24 (a) A single-trade project of public works for which the estimated project cost
25 of completion is less than \$48,000, a multiple-trade project of public works for which

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

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

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

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

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

21 (8) POSTING. A local governmental unit that has contracted for a project of
22 public works shall post the prevailing wage rates determined by the department, the
23 prevailing hours of labor, and the provisions of subs. (10) (a) and (11) (a) in at least
24 one conspicuous place on the site of the project that is easily accessible by employees

1 working on the project, or, if there is no common site on the project, at the place
2 normally used by the local governmental unit to post public notices.

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

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

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

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

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

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

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

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

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

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

24 2. If the department determines upon inspection under sub. (10) (b) or (c) that
25 a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay

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

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

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

24 (b) 1. Except as provided in subds. 2., 4., and 6., any contractor, subcontractor,
25 or contractor's or subcontractor's agent who violates this section may be fined not

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1 more than \$200 or imprisoned for not more than 6 months or both. Each day that
2 any violation continues is a separate offense.

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

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

22 4. Whoever induces any individual who seeks to be or is employed on any
23 project of public works that is subject to this section to allow any part of the wages
24 to which the individual is entitled under the contract governing the project to be
25 deducted from the individual's pay is guilty of an offense under s. 946.15 (3), unless

1 the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is
2 working on a project that is subject to 40 USC 3142.

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

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

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

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

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

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

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

22 **SECTION 809.** 66.1011 (1) of the statutes is amended to read:

23 66.1011 (1) **DECLARATION OF POLICY.** The right of all persons to have equal
24 opportunities for housing regardless of their sex, race, color, disability, as defined in
25 s. 106.50 (1m) (g), sexual orientation, as defined in s. 111.32 (13m), religion, national

1 origin, marital status, family status, as defined in s. 106.50 (1m) (k), status as a
2 victim of domestic abuse, sexual assault, or stalking, as defined in s. 106.50 (1m) (u),
3 status as a holder or nonholder of a license under s. 343.03 (3m), lawful source of
4 income, age, or ancestry is a matter both of statewide concern under ss. 101.132 and
5 106.50 and also of local interest under this section and s. 66.0125. The enactment
6 of ss. 101.132 and 106.50 by the legislature does not preempt the subject matter of
7 equal opportunities in housing from consideration by political subdivisions, and does
8 not exempt political subdivisions from their duty, nor deprive them of their right, to
9 enact ordinances that prohibit discrimination in any type of housing solely on the
10 basis of an individual being a member of a protected class.

11 **SECTION 810.** 66.1105 (2) (f) 2. d. of the statutes is amended to read:

12 66.1105 (2) (f) 2. d. Cash grants made by the city to owners, lessees, or
13 developers of land that is located within the tax incremental district unless the grant
14 recipient has signed a development agreement with the city, a copy of which shall be
15 sent to the appropriate joint review board or, if that joint review board has been
16 dissolved, retained by the city in the official records for that tax incremental district.
17 The total of all cash grants that are made under subd. 2. d. may not exceed 20 percent
18 of the total project costs of the tax incremental district, including financing costs
19 attributable to the grants.

20 **SECTION 811.** 66.1105 (4) (f) of the statutes is amended to read:

21 66.1105 (4) (f) Adoption by the planning commission of a project plan for each
22 tax incremental district and submission of the plan to the local legislative body. The
23 plan shall include a statement listing the kind, number and location of all proposed
24 public works or improvements within the district or, to the extent provided in sub.
25 (2) (f) 1. k. and 1. n., outside the district, an economic feasibility study, a detailed list

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1 of estimated project costs, and a description of the methods of financing all estimated
2 project costs and the time when the related costs or monetary obligations are to be
3 incurred. The project plan shall also contain alternative projections of the district's
4 finances and economic feasibility under different economic situations, including the
5 pace of development in the district being slower than expected and the rate of
6 property value growth in the district being lower than expected. The plan shall also
7 include a map showing existing uses and conditions of real property in the district;
8 a map showing proposed improvements and uses in the district; proposed changes
9 of zoning ordinances, master plan, if any, map, building codes and city ordinances;
10 a list of estimated nonproject costs; and a statement of the proposed method for the
11 relocation of any persons to be displaced. The plan shall indicate how creation of the
12 tax incremental district promotes the orderly development of the city. The city shall
13 include in the plan an opinion of the city attorney or of an attorney retained by the
14 city advising whether the plan is complete and complies with this section.

15 SECTION 812. 66.1105 (6) (c) of the statutes is amended to read:

16 66.1105 (6) (c) Except for tax increments allocated under par. (d), (dm), (e), (f),
17 or (g), or erroneous reporting of value increments as described in par. (h), all tax
18 increments received with respect to a tax incremental district shall, upon receipt by
19 the city treasurer, be deposited into a special fund for that district. The city treasurer
20 may deposit additional moneys into such fund pursuant to an appropriation by the
21 common council. No moneys may be paid out of such fund except to pay project costs
22 with respect to that district, to reimburse the city for such payments, to pay project
23 costs of a district under par. (d), (dm), (e), (f), or (g), to pay property tax
24 reimbursements as described under par. (h), or to satisfy claims of holders of bonds
25 or notes issued with respect to such district. Subject to par. (d), (dm), (e), (f), or (g),

1 moneys paid out of the fund to pay project costs with respect to a district may be paid
2 out before or after the district is terminated under sub. (7). Subject to any agreement
3 with bondholders, moneys in the fund may be temporarily invested in the same
4 manner as other city funds if any investment earnings are applied to reduce project
5 costs. After all project costs and all bonds and notes with respect to the district have
6 been paid or the payment thereof provided for, subject to any agreement with
7 bondholders, if there remain in the fund any moneys that are not allocated under par.
8 (d), (dm), (e), (f), or (g), they shall be paid over to the treasurer of each county, school
9 district or other tax levying municipality or to the general fund of the city in the
10 amounts that belong to each respectively, having due regard for that portion of the
11 moneys, if any, that represents tax increments not allocated to the city and that
12 portion, if any, that represents voluntary deposits of the city into the fund.

13 **SECTION 813.** 66.1105 (6) (h) of the statutes is created to read:

14 66.1105 (6) (h) For property values reported to the department of revenue in
15 2018, if a city erroneously reports a higher value increment for its tax incremental
16 districts in an aggregate amount of at least \$50 million, that city's tax incremental
17 districts may transfer the excess tax increments collected resulting from this error
18 directly to the city's general fund for the sole purpose of reimbursing taxpayers for
19 the resulting erroneously higher property tax rates imposed on the taxpayers. A city
20 that acts under this paragraph shall verify with the department of revenue the
21 amounts being transferred and disbursed before those transactions may take place.

22 **SECTION 814.** 66.1201 (2m) of the statutes is amended to read:

23 66.1201 (2m) **DISCRIMINATION.** Persons otherwise entitled to any right, benefit,
24 facility, or privilege under ss. 66.1201 to 66.1211 may not be denied the right, benefit,
25 facility, or privilege in any manner for any purpose nor be discriminated against

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

7 **SECTION 815.** 66.1201 (2m) of the statutes, as affected by 2019 Wisconsin Act
8 (this act), is amended to read:

9 66.1201 (2m) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
10 facility, or privilege under ss. 66.1201 to 66.1211 may not be denied the right, benefit,
11 facility, or privilege in any manner for any purpose nor be discriminated against
12 because of sex, race, color, creed, national origin, or sexual orientation; status as a
13 holder or nonholder of a license under s. 343.03 (3m); status as a victim of domestic
14 abuse, sexual assault, or stalking, as defined in s. 106.50 (1m) (u); or whether the
15 person holds, or has applied for, a registry identification card, as defined in s. 146.44
16 (1) (g), has been the subject of a written certification, as defined in s. 146.44 (1) (h),
17 or is or has been a member of a treatment team, as defined in s. 961.01 (20t); or
18 national origin.

19 **SECTION 816.** 66.1213 (3) of the statutes is amended to read:

20 66.1213 (3) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
21 facility, or privilege under this section may not be denied the right, benefit, facility,
22 or privilege in any manner for any purpose nor be discriminated against because of
23 sex, race, color, creed, or sexual orientation; status as a victim of domestic abuse,
24 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person
25 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),

1 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
2 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
3 origin.

4 **SECTION 817.** 66.1213 (3) of the statutes, as affected by 2019 Wisconsin Act ...
5 (this act), is amended to read:

6 66.1213 (3) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
7 facility, or privilege under this section may not be denied the right, benefit, facility,
8 or privilege in any manner for any purpose nor be discriminated against because of
9 sex, race, color, creed, national origin, or sexual orientation; status as a holder or
10 nonholder of a license under s. 343.03 (3m); status as a victim of domestic abuse,
11 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); or whether the person
12 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
13 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
14 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
15 origin.

16 **SECTION 818.** 66.1301 (2m) of the statutes is amended to read:

17 66.1301 (2m) DISCRIMINATION. Persons entitled to any right, benefit, facility,
18 or privilege under ss. 66.1301 to 66.1329 may not be denied the right, benefit, facility,
19 or privilege in any manner for any purpose nor be discriminated against because of
20 sex, race, color, creed, or sexual orientation; status as a victim of domestic abuse,
21 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person
22 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
23 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
24 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
25 origin.

1 **SECTION 819.** 66.1301 (2m) of the statutes, as affected by 2019 Wisconsin Act
2 (this act), is amended to read:

3 66.1301 (2m) DISCRIMINATION. Persons entitled to any right, benefit, facility,
4 or privilege under ss. 66.1301 to 66.1329 may not be denied the right, benefit, facility,
5 or privilege in any manner for any purpose nor be discriminated against because of
6 sex, race, color, creed, national origin, or sexual orientation; status as a holder or
7 nonholder of a license under s. 343.03 (3m); status as a victim of domestic abuse,
8 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); or whether the person
9 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
10 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
11 has been a member of a treatment team, as defined in s. 961.01 (20t); ~~or national~~
12 ~~origin.~~

13 **SECTION 820.** 66.1331 (2m) of the statutes is amended to read:

14 66.1331 (2m) DISCRIMINATION. Persons otherwise entitled to any right, benefit,
15 facility, or privilege under this section may not be denied the right, benefit, facility,
16 or privilege in any manner for any purpose nor be discriminated against because of
17 sex, race, color, creed, or sexual orientation; status as a victim of domestic abuse,
18 sexual assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person
19 holds, or has applied for, a registry identification card, as defined in s. 146.44 (1) (g),
20 has been the subject of a written certification, as defined in s. 146.44 (1) (h), or is or
21 has been a member of a treatment team, as defined in s. 961.01 (20t); or national
22 origin.

23 **SECTION 821.** 66.1333 (3) (e) 2. of the statutes is amended to read:

24 66.1333 (3) (e) 2. Persons otherwise entitled to any right, benefit, facility, or
25 privilege under this section may not be denied the right, benefit, facility, or privilege

1 in any manner for any purpose nor be discriminated against because of sex, race,
2 color, creed, or sexual orientation; status as a victim of domestic abuse, sexual
3 assault, or stalking, as defined in s. 106.50 (1m) (u); whether the person holds, or
4 has applied for, a registry identification card, as defined in s. 146.44 (1) (g), has been
5 the subject of a written certification, as defined in s. 146.44 (1) (h), or is or has been
6 a member of a treatment team, as defined in s. 961.01 (20t); or national origin.

7 **SECTION 822.** 66.1333 (3) (e) 2. of the statutes, as affected by 2019 Wisconsin
8 Act (this act), is amended to read:

9 66.1333 (3) (e) 2. Persons otherwise entitled to any right, benefit, facility, or
10 privilege under this section may not be denied the right, benefit, facility, or privilege
11 in any manner for any purpose nor be discriminated against because of sex, race,
12 color, creed, national origin, or sexual orientation; status as a holder or nonholder of
13 a license under s. 343.03 (3m); status as a victim of domestic abuse, sexual assault,
14 or stalking, as defined in s. 106.50 (1m) (u); or whether the person holds, or has
15 applied for, a registry identification card, as defined in s. 146.44 (1) (g), has been the
16 subject of a written certification, as defined in s. 146.44 (1) (h), or is or has been a
17 member of a treatment team, as defined in s. 961.01 (20t); ~~or national origin.~~

18 **SECTION 823.** 67.05 (6a) (a) 2. (intro.) of the statutes is amended to read:

19 67.05 (6a) (a) 2. (intro.) Except as provided under pars. (b) and (c) and subs.
20 (7) and (15), ~~and subject to the limit on the number of referendums that may be called~~
21 ~~in any calendar year under subd. 2. a.,~~ if the board of any school district, or the
22 electors at a regularly called school district meeting, by a majority vote adopt an
23 initial resolution to raise an amount of money by a bond issue, the school district
24 clerk shall, within 10 days, publish notice of such adoption as a class 1 notice under
25 ch. 985 or post the notice as provided under s. 10.05. The notice shall state the

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1 maximum amount proposed to be borrowed, the purpose of the borrowing, that the
2 resolution was adopted under this subdivision and the place where and the hours
3 during which the resolution may be inspected. The school board shall also do one of
4 the following:

5 **SECTION 824.** 67.05 (6a) (a) 2. a. of the statutes is amended to read:

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

13 **SECTION 825.** 67.05 (6a) (am) 1. of the statutes is amended to read:

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

23 **SECTION 826.** 67.12 (12) (h) of the statutes is amended to read:

24 67.12 (12) (h) Paragraph (e) 2. does not apply to borrowing by the school board
25 of a school district created by a reorganization under s. 117.105, or by the school

1 board from which territory is detached to create a school district under s. 117.105,
2 for the purpose of financing any assets or liabilities apportioned to the school district
3 or assets apportioned to another school district under s. 117.105 (1m), or (2m), or
4 (4m).

5 **SECTION 827.** 70.03 (1) of the statutes is amended to read:

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

19 **SECTION 828.** 70.11 (1) of the statutes is amended to read:

20 70.11 (1) PROPERTY OF THE STATE. Property owned by this state except land
21 contracted to be sold by the state. This exemption shall not apply to land conveyed
22 after September, 1933, to this state or for its benefit while the grantor or others for
23 the grantor’s benefit are permitted to occupy the land or part thereof in consideration
24 for the conveyance; nor shall it apply to land devised to the state or for its benefit
25 while another person is permitted by the will to occupy the land or part thereof. This

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1 exemption shall not apply to any property acquired by the department of veterans
2 affairs under s. 45.32 (5) and (7), 2017 stats., or to the property of insurers
3 undergoing rehabilitation or liquidation under ch. 645. Property exempt under this
4 subsection includes general property owned by the state and leased to a private,
5 nonprofit corporation that operates an Olympic ice training center, regardless of the
6 use of the leasehold income.

7 **SECTION 829.** 70.32 (1) of the statutes is amended to read:

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

1 value. In this subsection, “legally permissible” does not include a conditional use
2 that has not been granted as of the assessment date.

3 **SECTION 830.** 70.32 (1b) of the statutes is created to read:

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

13 **SECTION 831.** 70.32 (1d) of the statutes is created to read:

14 70.32 (1d) (a) To determine the value of property using generally accepted
15 appraisal methods, the assessor shall consider all of the following as comparable to
16 the property being assessed:

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

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

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

3 1. At or before the time of sale, the seller places any deed restriction on the
4 property that changes the highest and best use, as defined in sub. (1), of the property,
5 or prohibits competition, so that it no longer qualifies as a comparable property
6 under par. (a) 1. or 2. and the property being assessed lacks such a restriction.

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

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

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

20 **SECTION 832.** 71.01 (1as) of the statutes is repealed.

21 **SECTION 833.** 71.01 (6) (c) of the statutes is repealed.

22 **SECTION 834.** 71.01 (6) (j) 3. m. of the statutes is created to read:

23 71.01 (6) (j) 3. m. Sections 101 (m), (n), (o), (p), and (q) and 104 (a) of division
24 U of P.L. 115-141.

25 **SECTION 835.** 71.01 (6) (k) 3. of the statutes is amended to read:

1 71.01 (6) (k) 3. For purposes of this paragraph, "Internal Revenue Code" does
2 not include amendments to the federal Internal Revenue Code enacted after
3 December 31, 2016, except that "Internal Revenue Code" includes sections 11024,
4 11025, and 13543 of P.L. 115-97 and sections 40307 and 40413 of P.L. 115-123.

5 **SECTION 836.** 71.01 (6) (L) 1. of the statutes is amended to read:

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

11 **SECTION 837.** 71.01 (6) (L) 4. of the statutes is amended to read:

12 71.01 (6) (L) 4. For purposes of this paragraph, the provisions of federal public
13 laws that directly or indirectly affect the Internal Revenue Code, as defined in this
14 paragraph, apply for Wisconsin purposes at the same time as for federal purposes,
15 except that changes made by P.L. 115-63 and sections 11026, 11027, 11028, 13207,
16 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115-97
17 first apply for taxable years beginning after December 31, 2017.

18 **SECTION 838.** 71.01 (6) (m) of the statutes is created to read:

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

24 2. For purposes of this paragraph, "Internal Revenue Code" does not include
25 the following provisions of federal public laws for taxable years beginning after

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1 December 31, 2018: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.
2 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.
3 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of
4 P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.
5 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section
6 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections
7 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1241, 1251,
8 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L.
9 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760 of P.L.
10 111-312; section 1106 of P.L. 112-95; sections 104, 318, 322, 323, 324, 326, 327, and
11 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division
12 P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to
13 171, 189, 191, 307, 326, and 411 of division Q of P.L. 114-113; sections 11011, 13201
14 (a) to (e) and (g), 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213,
15 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97; sections
16 40304, 40305, 40306, and 40412 of P.L. 115-123; section 101 (c) of division T of P.L.
17 115-141; and sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and
18 (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of
19 division U of P.L. 115-141.

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

22 4. For purposes of this paragraph, the provisions of federal public laws that
23 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
24 apply for Wisconsin purposes at the same time as for federal purposes, except that
25 changes made by sections 11012, 13221, 13301, 13304 (a) and (b), 13531, and 13601

1 of P.L. 115-97, 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309,
2 40311, 40414, 41101, 41107, 41115, and 41116 of PL. 115-123 and section 101 (a), (b),
3 and (h) of division U of P.L. 115-141 apply for taxable years beginning after
4 December 31, 2018.

5 **SECTION 839.** 71.01 (7g) of the statutes is created to read:

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

8 **SECTION 840.** 71.01 (8j) of the statutes is created to read:

9 71.01 (8j) For purposes of ss. 71.05 (6) (a) 30., 71.21 (7), 71.26 (3) (e) 4., 71.34
10 (1k) (o), and 71.45 (2) (a) 20., "moving expenses" means expenses incurred to move
11 the operation of a business, including all of the following:

12 (a) Vehicle rentals.

13 (b) Storage rentals.

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

15 (d) Consulting fees and surveys.

16 (e) Brokerage commissions or fees.

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

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

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

20 (i) Lease cancellation fees.

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

22 (k) Utility fees.

23 (L) Employee wages.

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

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

1 (o) Mileage deductions for vehicle use.

2 **SECTION 841.** 71.04 (7) (dh) 3. of the statutes is amended to read:

3 71.04 (7) (dh) 3. ~~Except as provided in subd. 4., if~~ If the purchaser of a service
4 receives the benefit of a service in more than one state, the gross receipts from the
5 performance of the service are included in the numerator of the sales factor according
6 to the portion of the service received in this state.

7 **SECTION 842.** 71.04 (7) (dh) 4. of the statutes is repealed.

8 **SECTION 843.** 71.04 (7) (dj) 1. (intro.) of the statutes is renumbered 71.04 (7)
9 (dj) (intro.) and amended to read:

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

16 **SECTION 844.** 71.04 (7) (dj) 1. a. of the statutes is renumbered 71.04 (7) (dj) 1m.
17 and amended to read:

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

25 **SECTION 845.** 71.04 (7) (dj) 1. b. of the statutes is renumbered 71.04 (7) (dj) 2m.

1 **SECTION 846.** 71.04 (7) (dj) 1. c. of the statutes is renumbered 71.04 (7) (dj) 3m.

2 **SECTION 847.** 71.04 (7) (dj) 2. of the statutes is repealed.

3 **SECTION 848.** 71.04 (7) (g) of the statutes is repealed.

4 **SECTION 849.** 71.05 (1) (c) 14. of the statutes is created to read:

5 71.05 (1) (c) 14. The Wisconsin Health and Educational Facilities Authority
6 under s. 231.03 (6), if the bonds or notes are issued in an amount totaling \$35,000,000
7 or less, and to the extent that the interest income received is not otherwise exempt
8 under this subsection.

9 **SECTION 850.** 71.05 (6) (a) 15. of the statutes is amended to read:

10 71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the
11 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r),
12 (3rm), (3rn), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5e), (5f), (5h), (5i), (5j), (5k), (5r),
13 (5rm), (6n), (8b), (8r), and (10) and not passed through by a partnership, limited
14 liability company, or tax-option corporation that has added that amount to the
15 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or
16 71.34 (1k) (g).

17 **SECTION 851.** 71.05 (6) (a) 29. of the statutes is created to read:

18 71.05 (6) (a) 29. For an account holder or an account holder's estate, with regard
19 to an account described under s. 71.10 (10):

20 a. Any amount that is distributed to an account holder under s. 71.10 (10) (d)

21 3. or to an account holder's estate under s. 71.10 (10) (d) 4.

22 b. Any amount that is withdrawn from the account for any reason other than
23 payment or reimbursement of eligible costs as defined under s. 71.10 (10) (a) 3.,
24 except that this subd. 29. b. does not apply to the transfer of funds to another account

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1 as described under s. 71.10 (10) (c) 4. or funds that are disbursed pursuant to a filing
2 for bankruptcy protection under 11 USC 101 et seq.

3 **SECTION 852.** 71.05 (6) (a) 30. of the statutes is created to read:

4 71.05 (6) (a) 30. The amount deducted under the Internal Revenue Code as
5 moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year
6 to move the taxpayer's Wisconsin business operation, in whole or in part, to a location
7 outside the state or to move the taxpayer's business operation outside the United
8 States.

9 **SECTION 853.** 71.05 (6) (b) 9. of the statutes is renumbered 71.05 (6) (b) 9.
10 (intro.) and amended to read:

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

1 the amount of the taxpayer's federal adjusted gross income that exceeds the
2 threshold amount:

3 **SECTION 854.** 71.05 (6) (b) 9. a. of the statutes is created to read:

4 71.05 (6) (b) 9. a. For an estate, a trust, a single individual, or an individual who
5 files as a head of household, \$100,000.

6 **SECTION 855.** 71.05 (6) (b) 9. b. of the statutes is created to read:

7 71.05 (6) (b) 9. b. For a married couple who files a joint return, \$150,000.

8 **SECTION 856.** 71.05 (6) (b) 9. c. of the statutes is created to read:

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

10 **SECTION 857.** 71.05 (6) (b) 17. of the statutes is repealed.

11 **SECTION 858.** 71.05 (6) (b) 18. of the statutes is repealed.

12 **SECTION 859.** 71.05 (6) (b) 19. c. of the statutes is amended to read:

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

19 **SECTION 860.** 71.05 (6) (b) 19. cm. of the statutes is created to read:

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

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

8 **SECTION 861.** 71.05 (6) (b) 19. d. of the statutes is amended to read:

9 71.05 (6) (b) 19. d. ~~Reduce~~ For taxable years beginning before January 1, 2020,
10 reduce the amount calculated under subd. 19. b. or c. to the person’s aggregate net
11 earnings from a trade or business that are taxable by this state.

12 **SECTION 862.** 71.05 (6) (b) 19. dm. of the statutes is created to read:

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

17 **SECTION 863.** 71.05 (6) (b) 20. of the statutes is repealed.

18 **SECTION 864.** 71.05 (6) (b) 36. of the statutes is repealed.

19 **SECTION 865.** 71.05 (6) (b) 37. of the statutes is repealed.

20 **SECTION 866.** 71.05 (6) (b) 39. of the statutes is repealed.

21 **SECTION 867.** 71.05 (6) (b) 40. of the statutes is repealed.

22 **SECTION 868.** 71.05 (6) (b) 41. of the statutes is repealed.

23 **SECTION 869.** 71.05 (6) (b) 43. d. of the statutes is amended to read:

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

4 **SECTION 870.** 71.05 (6) (b) 49. a. of the statutes is amended to read:

5 71.05 (6) (b) 49. a. Subject to the definitions provided in subd. 49. b. to g. and
6 the limitations specified in subd. 49. h. to j. for taxable years beginning after
7 December 31, 2013, and before January 1, 2019, and subject to the limitation in subd.
8 49. k. for taxable years beginning after December 31, 2017, and before January 1,
9 2019, tuition expenses that are paid by a claimant for tuition for a pupil to attend an
10 eligible institution.

11 **SECTION 871.** 71.05 (6) (b) 49. k. of the statutes is amended to read:

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

17 **SECTION 872.** 71.05 (6) (b) 49. L. of the statutes is created to read:

18 71.05 (6) (b) 49. L. No new claim may be filed under this subdivision for a
19 taxable year that begins after December 31, 2018.

20 **SECTION 873.** 71.05 (6) (b) 54. of the statutes is created to read:

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

1 other gain that accrues in the account if the interest, dividends, or other gain is
2 redeposited into the account.

3 **SECTION 874.** 71.05 (8) (a) of the statutes is amended to read:

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

11 **SECTION 875.** 71.05 (8) (b) 1. of the statutes is renumbered 71.05 (8) (b) and
12 amended to read:

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

1 from sales or exchanges of capital assets and "Wisconsin modified taxable income"
2 may not be less than zero.

3 SECTION 876. 71.05 (8) (b) 2. of the statutes is repealed.

4 SECTION 877. 71.05 (8) (c) of the statutes is repealed.

5 SECTION 878. 71.07 (2dx) (a) 5. of the statutes is amended to read:

6 71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides
7 in an area designated by the federal government as an economic revitalization area,
8 a person who is employed in an unsubsidized job but meets the eligibility
9 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
10 ~~or a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats.,~~
11 ~~or in a trial employment match program job~~ subsidized employment placement, as
12 defined in s. 49.141 (1) (n) (Lm), a person who is eligible for child care assistance
13 under s. 49.155, a person who is a vocational rehabilitation referral, an economically
14 disadvantaged youth, an economically disadvantaged veteran, a supplemental
15 security income recipient, a general assistance recipient, an economically
16 disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC
17 51 (d) (7), ~~a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp~~
18 recipient, if the person has been certified in the manner under s. 71.07 (2dj) (am) 3.,
19 2013 stats., by a designated local agency, as defined in s. 71.07 (2dj) (am) 2., 2013
20 stats.

21 SECTION 879. 71.07 (4k) (e) 2. a. of the statutes is amended to read:

22 71.07 (4k) (e) 2. a. The For taxable years beginning after December 31, 2017,
23 and before January 1, 2020, the amount of the claim not used to offset the tax due,
24 not to exceed 10 percent of the allowable amount of the claim under par. (b) 4., 5., or
25 6., shall be certified by the department of revenue to the department of

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1 administration for payment by check, share draft, or other draft drawn from the
2 appropriation account under s. 20.835 (2) (d). A person who is certified to claim tax
3 benefits under s. 238.396 (3) or (3m) is not eligible to receive the payment under this
4 subd. 2. a.

5 **SECTION 880.** 71.07 (4k) (e) 2. am. of the statutes is created to read:

6 71.07 (4k) (e) 2. am. For taxable years beginning after December 31, 2019, the
7 amount of the claim not used to offset the tax due, not to exceed 20 percent of the
8 allowable amount of the claim under par. (b) 4., 5., or 6., shall be certified by the
9 department of revenue to the department of administration for payment from the
10 appropriation account under s. 20.835 (2) (d). A person who is certified to claim tax
11 benefits under s. 238.396 (3) or (3m) is not eligible to receive the payment under this
12 subd. 2. am.

13 **SECTION 881.** 71.07 (4k) (e) 2. b. of the statutes is amended to read:

14 71.07 (4k) (e) 2. b. The amount of the claim not used to offset the tax due and
15 not certified for payment under subd. 2. a. or am. may be carried forward and credited
16 against Wisconsin income taxes otherwise due for the following 15 taxable years to
17 the extent not offset by these taxes otherwise due in all intervening years between
18 the year in which the expense was incurred and the year in which the carry-forward
19 credit is claimed.

20 **SECTION 882.** 71.07 (5) (a) 15. of the statutes is amended to read:

21 71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance
22 under section 213 of the Internal Revenue Code that is exempt from taxation under
23 s. 71.05 (6) (b) ~~17. to 20.~~ 19., 35., ~~36., 37.,~~ 38., ~~39., 40., 41.,~~ and 42. and the amount
24 claimed as a deduction for a long-term care insurance policy under section 213 (d)

1 (1) (D) of the Internal Revenue Code, as defined in section 7702B (b) of the Internal
2 Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 26.

3 **SECTION 883.** 71.07 (5m) (e) of the statutes is created to read:

4 71.07 (5m) (e) *Sunset.* No credit may be claimed under this subsection for
5 taxable years beginning after December 31, 2018.

6 **SECTION 884.** 71.07 (5me) of the statutes is created to read:

7 71.07 (5me) FAMILY AND INDIVIDUAL REINVESTMENT CREDIT. (a) *Definitions.* In
8 this subsection:

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

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

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

15 (b) *Filing claims.* For taxable years beginning after December 31, 2018, and
16 subject to the limitations provided in this subsection, a claimant may claim as a

17 credit against the tax imposed under s. 71.02, up to the amount of those taxes, one
18 of the following amounts:

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

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

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

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

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

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

8 3. If the claimant is married and filing jointly and the sum of the claimant's
9 adjusted gross income and his or her spouse's adjusted gross income is less than
10 \$125,000 in the year to which the claim relates, the greater of \$50 or an amount equal
11 to 10 percent of the married couple's net tax liability.

12 4. If the claimant is married and filing jointly and the sum of the claimant's
13 adjusted gross income and his or her spouse's adjusted gross income is at least
14 \$125,000 but less than \$150,000 in the year to which the claim relates, an amount
15 that is calculated as follows:

16 a. Calculate the value of a fraction, the denominator of which is \$25,000 and
17 the numerator of which is the difference between the married couple's adjusted gross
18 income and \$125,000.

19 b. Subtract from 1.0 the amount that is calculated under subd. 4. a.

20 c. Multiply the amount that is calculated under subd. 4. b. by 10 percent.

21 d. Multiply the amount of the married couple's net income tax liability by the
22 amount that is calculated under subd. 4. c.

23 5. If the claimant is married and filing separately and his or her adjusted gross
24 income is less than \$62,500 in the year to which the claim relates, the greater of \$25
25 or an amount equal to 10 percent of his or her net tax liability.

1 6. If the claimant is married and filing separately and his or her adjusted gross
2 income is at least \$62,500 but less than \$75,000 in the year to which the claim relates,
3 an amount that is calculated as follows:

4 a. Calculate the value of a fraction, the denominator of which is \$12,500 and
5 the numerator of which is the difference between the claimant's adjusted gross
6 income and \$75,000.

7 b. Subtract from 1.0 the amount that is calculated under subd. 6. a.

8 c. Multiply the amount that is calculated under subd. 6. b. by 10 percent.

9 d. Multiply the amount of the claimant's net income tax liability by the amount
10 that is calculated under subd. 6. c.

11 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
12 is claimed within the period under s. 71.75 (2).

13 2. Part-year residents and nonresidents of this state are not eligible for the
14 credit under this subsection.

15 3. Except as provided in subd. 4., only one credit per household is allowed each
16 year.

17 4. ~~If a married couple files separately, each spouse may claim the credit~~
18 ~~calculated under par. (b) 5. or 6., except a married person living apart from the other~~
19 ~~spouse and treated as single under section 7703 (b) of the Internal Revenue Code may~~
20 ~~claim the credit under par. (b) 1. or 2.~~

21 5. The credit under this subsection may not be claimed by a person who may
22 be claimed as a dependent on the individual income tax return of another taxpayer.

23 (d) *Administration.* The department of revenue may enforce the credit under
24 this subsection and may take any action, conduct any proceeding, and proceed as it
25 is authorized in respect to taxes under this chapter. The income tax provisions in this

1 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
2 apply to the credit under this subsection.

3 **SECTION 885.** 71.07 (5n) (d) 2. of the statutes is amended to read:

4 71.07 (5n) (d) 2. ~~For~~ Except as provided in subd. 2m., for purposes of
5 determining a claimant's eligible qualified production activities income under this
6 subsection, the claimant shall multiply the claimant's qualified production activities
7 income from property manufactured by the claimant by the manufacturing property
8 factor and qualified production activities income from property produced, grown, or
9 extracted by the claimant by the agriculture property factor.

10 **SECTION 886.** 71.07 (5n) (d) 2m. of the statutes is created to read:

11 71.07 (5n) (d) 2m. For taxable years beginning after December 31, 2018, for
12 purposes of determining a claimant's eligible qualified production activities income
13 from manufacturing under this subsection, the claimant, including a beneficiary or
14 fiduciary, shall multiply the claimant's qualified production activities income, not
15 exceeding \$300,000, from property manufactured by the claimant by the
16 manufacturing property factor.

17 **SECTION 887.** 71.07 (8m) of the statutes is created to read:

18 71.07 (8m) ADDITIONAL HOUSEHOLD AND DEPENDENT CARE EXPENSES TAX CREDIT.

19 (a) *Definitions.* In this subsection:

20 1. "Claimant" means an individual who is eligible for and claims the household
21 and dependent care expenses tax credit for the taxable year to which the claim under
22 this subsection relates.

23 2. "Household and dependent care expenses tax credit" means the tax credit
24 under section 21 of the Internal Revenue Code.

1 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
2 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
3 amount of those taxes, an amount equal to 50 percent of the amount of the household
4 and dependent care expenses tax credit that the claimant claimed on his or her
5 federal income tax return for the taxable year to which the claim under this
6 subsection relates.

7 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
8 is claimed within the time period under s. 71.75 (2).

9 2. No credit may be allowed under this subsection for a taxable year covering
10 a period of less than 12 months, except for a taxable year closed by reason of the death
11 of the taxpayer.

12 3. The credit under this subsection may not be claimed by either a part-year
13 resident or a nonresident of this state.

14 4. The credit under this subsection may be claimed for taxable years beginning
15 after December 31, 2019.

16 5. A claimant who claims the credit under this subsection is subject to the
17 special rules in 26 USC 21 (e) (2) and (4).

18 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
19 under that subsection, applies to the credit under this subsection.

20 **SECTION 888.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

21 71.07 (9e) (aj) (intro.) For taxable years beginning after December 31, 2010,
22 and before January 1, 2019, an individual may credit against the tax imposed under
23 s. 71.02 an amount equal to one of the following percentages of the federal basic
24 earned income credit for which the person is eligible for the taxable year under
25 section 32 (b) (1) (A) to (C) of the Internal Revenue Code:

1 **SECTION 889.** 71.07 (9e) (ak) of the statutes is created to read:

2 71.07 (9e) (ak) For taxable years beginning after December 31, 2018, an
3 individual may credit against the tax imposed under s. 71.02 an amount equal to one
4 of the following percentages of the federal basic earned income credit for which the
5 individual is eligible for the taxable year under section 32 (b) (1) of the Internal
6 Revenue Code:

7 1. If the individual has one qualifying child who has the same principal place
8 of abode as the individual, 11 percent.

9 2. If the individual has 2 qualifying children who have the same principal place
10 of abode as the individual, 14 percent.

11 3. If the individual has 3 or more qualifying children who have the same
12 principal place of abode as the individual, 34 percent.

13 **SECTION 890.** 71.07 (9m) (a) 3. of the statutes is amended to read:

14 71.07 (9m) (a) 3. For taxable years beginning after December 31, 2013, and
15 before January 1, 2019, any person may claim as a credit against taxes otherwise due
16 under s. 71.02, up to the amount of those taxes, an amount equal to 20 percent of the
17 ~~costs of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the~~
18 Internal Revenue Code, for qualified rehabilitated buildings, as defined in section 47
19 (c) (1) of the Internal Revenue Code, on property located in this state, if the cost of
20 the person's qualified rehabilitation expenditures is at least \$50,000 and the
21 rehabilitated property is placed in service after December 31, 2013, and regardless
22 of whether the rehabilitated property is used for multiple or revenue-producing
23 purposes. No credit may be claimed under this subdivision for property listed as a
24 contributing building in the state register of historic places or in the national register
25 of historic places and no credit may be claimed under this subdivision for nonhistoric,