2019-2020 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

INSERT ANALYSIS

Analysis by the Legislative Reference Bureau *** ANALYSIS FROM -6152/P1 *** AGRICULTURE

Eligibility for local fair aids

This bill modifies the eligibility requirements for agricultural societies, boards, and associations to receive local fair aid provided by the Department of Agriculture, Trade and Consumer Protection. To remain eligible for local fair aid from DATCP, current law requires local agricultural societies, boards, and associations to operate a fair each year. The bill allows agricultural societies, boards, and associations to remain eligible for local fair aid if a local fair is not held during 2020 because of the public health emergency declared on March 12, 2020, by executive order 72.

*** ANALYSIS FROM -6071/P4 ***

Prohibiting retailers from accepting certain returns

This bill prohibits a retailer from accepting a return of food products, personal care products, cleaning products, and paper products during a public health emergency or during the 30 days immediately after a public health emergency ends. The bill contains exceptions, allowing retailers to accept returns of food, personal care, cleaning, or paper products made within seven days of purchase and returns of adulterated or defective food, personal care, cleaning, or paper products. Under the bill, retailers may accept returns of other types of products.

*** ANALYSIS FROM -6121/P3 *** CAMPAIGN FINANCE

Communications relating to public health emergency

Currently, under Wisconsin's campaign finance law, a person elected to a state or local government elective office who becomes a candidate for a national, state, or local government office may not use public funds to pay the cost of materials or distribution for 50 or more pieces of substantially identical material during the campaign season. This bill exempts from this prohibition communications during the COVID-19 public health emergency that relate to the public health emergency.

*** ANALYSIS FROM -6125/P2 *** CORRECTIONAL SYSTEM

Death of an Inmate

Under current law, if an individual dies while he or she is in the legal custody of the Department of Corrections and confined to a correctional facility located in this state, an autopsy on the deceased individual must be performed by the coroner or medical examiner of the county where the death occurred. Under this bill, for the duration of the public health emergency relating to COVID-19, the autopsy may be performed by any coroner or medical examiner in this state.

*** ANALYSIS FROM -6079/P5 ***
COURTS AND PROCEDURE

Liability exemption for persons who manufacture, distribute, or sell emergency medical supplies

This bill establishes a civil liability exemption for persons who manufacture, distribute, or sell emergency medical supplies to respond to the public health emergency during the state of emergency related to public health declared by the governor on March 12, 2020, by executive order 72. The bill defines "emergency medical supplies" to mean any medical equipment or supplies necessary to limit the spread of, or provide treatment for, a disease associated with a public health emergency, including life support devices, personal protective equipment, cleaning supplies, and any other items determined to be necessary by the secretary of health services. Under the bill, any person engaged in the manufacturing, distribution, or sale of emergency medical supplies who donates or sells, for a price not to exceed a certain amount established in the bill, the emergency medical supplies to a charitable organization or governmental unit to respond to the state of emergency related to public health declared by the governor on March 12, 2020, by executive order 72, is immune from civil liability for the death of or injury to an individual caused by emergency medical supplies donated or sold.

The bill also provides that any charitable organization that distributes free of charge emergency medical supplies received from a manufacturer, distributor, or seller is immune from civil liability for a death or injury caused by the emergency medical supplies.

*** ANALYSIS FROM -6157/P1 *** EDUCATION

Pupil examinations; public health emergency exception for the 2019-20 school year.

Under current law, school boards, independent charter schools, private schools participating in the Milwaukee Parental Choice Program, Racine Parental Choice Program or Wisconsin Parental Choice Program and, under some circumstances, a private school participating in the Special Needs Scholarship Program are required to annually administer examinations adopted by the state superintendent of public instruction to pupils in the fourth, eighth, ninth, tenth, and eleventh grades. These examinations are commonly referred to as the Wisconsin Student Assessment System, which include The Forward Exam, ACT ASPIRE, the ACT, and Dynamic Learning Maps. Under the bill, the requirements to administer the WSAS do not apply in the 2019–20 school year.

Current law also requires school boards, independent charter schools, and private schools participating in a parental choice program to annually administer a standardized reading test developed by the Department of Public Instruction to third grade pupils. Under the bill, requirements to administer the third grade standardized reading test do not apply in the 2019–20 school year.

Under current law, school boards and independent charter schools are required to evaluate teachers and principals using an educator effectiveness evaluation

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system that considers pupil performance on statewide assessments. Under the bill, school boards and independent charter schools are prohibited from considering pupil performance on statewide assessments in evaluating teachers and principals in the 2019–20 school year.

School and school district accountability report for the 2019-20 school year.

The bill prohibits DPI from publishing a school and school district accountability report in the 2020-21 school year.

Under current law, DPI is required to publish a school and school district accountability report each year by November 30. To measure school performance and school district improvement, particularly measures related to pupil achievement in reading and math, DPI uses data derived from pupil performance on statewide assessments administered in the prior school year. The bill also changes references to accountability reports published in a specific school year or years to the most recently published accountability report or reports to account for the fact that, under the bill, DPI will not publish an accountability report in the 2020–21 school year.

Waiver of laws and rules related to parental choice programs, the Special Needs Scholarship Program, and independent charter schools; schools closed by the Department of Heath Services or a local health officer.

Under the bill, if the Department of Health Services or a local health officer closes schools for ten or more school days during a school year, DPI may waive state education statutes, or rules promulgated under those statutes, related to 1) a parental choice program or the SNSP, 2) private schools participating in a parental choice program or the SNSP, or 3) independent charter schools. Under the bill, DPI may also establish alternate deadlines for requirements in education laws or rules if the original deadline occurs between the date the schools are closed and 120 days after the day schools are reopened or the original deadline relates to another event that occurs during that same period.

Under current law, upon request from a school board and a public hearing, DPI may waive school district and school board requirements in a state education statute or rule. However, under current law, a school board may not request, and DPI may not grant, a waiver from state education statutes and rules related to certain topics, including the health or safety of pupils, confidentiality of pupil records, and pupil assessments.

Exceptions in parental choice programs and the Special Needs Scholarship Program; schools closed by the Department of Heath Services or a local health officer.

Current law allows DPI to bar a private school from participating in a parental choice program or the SNSP in the current school year if the private school fails to comply with specified program requirements. For certain program violations, current law allows DPI to bar a private school from participating in the following school year. Current law also allows DPI to withhold program payments if a participating private school fails to comply with program requirements.

Under the bill, if a participating private school is closed by DHS or a local health officer for ten or more school days during a school year, DPI may not withhold

program payments or bar the private school from participating in the parental choice program or the SNSP in the current or following school year if the private school demonstrates to DPI that the failure to comply with the program requirement was due to the school closure.

Under current law, a private school participating in a parental choice program must maintain a cash and investment balance that is at least equal to its reserve balance. Under the bill, this requirement does not apply in a school year during which the private school is closed by DHS or a local health officer for ten or more school days.

Private schools; waiver for hours of instruction in the 2019-20 school year.

Under the bill, in the 2019–20 school year, upon request from a private school, DPI may waive any requirement related to a private school providing hours of instruction.

Wisconsin Parental Choice Program; application deadlines for the 2020-21 school year.

The bill extends two deadlines related to pupil applications to attend a private school in the Wisconsin Parental Choice Program in the 2020–21 school year. First, under the bill, a private school participating in the WPCP may accept WPCP applications for the 2020–21 school year from pupils until May 14, 2020, rather than April 16, 2020, under current law. Second, under the bill, private schools participating in the WPCP have until May 29, 2020, to submit information to DPI about the number of WPCP applications the private school received from pupils for the 2020–21 school year. Under current law, private schools participating in the WPCP are required to submit this information to DPI by May 1, 2020.

Full-time open enrollment program; application deadlines for the 2020-21 school year.

*** ANALYSIS FROM -6065/P3 ***

Reports on virtual instruction and other operations during the public health emergency

Under the bill, by November 1, 2020, each school board must submit a report to DPI that contains various information about school district operations during the public health emergency, including whether the virtual instruction was implemented in the school district, the number of staff who were laid off, the number of lunches provided, and the amount of certain expenditure reductions. The report must also include any challenges or barriers the school board faced in implementing virtual instruction and the school board's recommendations for best practices related to providing virtual instruction when schools are closed. Under the bill, DPI must compile and report the information it receives from school boards to the legislature by January 1, 2021. The bill defines the "public health emergency" as the period during the 2019–20 school year when schools were closed by DHS. Finally, by June 30, 2020, the bill requires DPI to post on its Internet site guidance on best practices for schools returning to in-person instruction.

*** ANALYSIS FROM -6082/3 ***

EMERGENCY MANAGEMENT

Transfer of employees between executive branch agencies

This bill authorizes the secretary of administration to transfer employees from any executive branch agency to another executive branch agency during the public health emergency declared on March 12, 2020, by executive order 72. Under the bill, the agency to which an employee is transferred shall pay all salary and fringe benefit costs of that employee.

*** ANALYSIS FROM -6070/1 ***

Waiving in-person requirements

This bill allows a state entity to waive any requirement that an individual appear in person during a state of emergency related to public health if the waiver assists in the state's response to the state of emergency or if the requirement may increase the public health risk.

*** ANALYSIS FROM -6066/4 *** EMPLOYMENT

UNEMPLOYMENT INSURANCE

Unemployment insurance; waiting period

Currently, a claimant must wait one week after becoming eligible to receive unemployment insurance benefits before the claimant may receive benefits for a week of unemployment. The waiting period does not affect the maximum number of weeks of a claimant's benefit eligibility.

This bill suspends the application of the one-week waiting period for benefit years that began after March 12, 2020, and before February 7, 2021. The bill requires the Department of Workforce Development to seek the maximum amount of federal reimbursement for benefits that are, during this time period, payable for the first week of a claimant's benefit year as a result of the suspension.

*** ANALYSIS FROM -6112/P2 ***

Unemployment insurance; benefit charging

This bill requires DWD, when processing claims for UI benefits and evaluating work-share plans, to determine whether a claim or plan is related to the public health emergency declared by the governor under Executive Order #72. If a claim is so related, the bill provides that the regular benefits for that claim for weeks occurring after March 12, 2020, and before December 31, 2020, not be charged as is normally provided. Instead, the benefits for those weeks are, subject to numerous exceptions, to be charged to the balancing account of the unemployment reserve fund (pooled account financed by all employers who pay contributions that is used to pay benefits that are not chargeable to any employer's account) or, in the case of employers that do not pay contributions (taxes) but instead reimburse DWD for benefits directly (reimbursable employers), the benefits are to be paid in the manner specified under current law for certain other circumstances involving benefits chargeable to reimbursable employers.

*** ANALYSIS FROM -6092/4 ***

Unemployment insurance; work-share programs

Current law allows an employer to create a work-share program within a work unit of the employer. Under a work-share program, the working hours of all of the full-time employees in the program are reduced in an equitable manner in lieu of a layoff of some of the employees and a continuation of full-time employment by the other employees. A claimant for UI benefits who is included in a work-share program may receive UI benefits during his or her continued employment with the work-share employer in an amount equal to the claimant's benefit for total unemployment multiplied by the same percentage reduction in normal working hours that the claimant incurs under the program.

This bill suspends all of the following for work-share plans submitted until December 31, 2020:

- 1. The requirement that a work-share plan be limited to a particular work unit of the employer. The bill instead, during the suspension period, allows a work-share plan to cover any employees of the employer.
- 2. The requirement that the reduction in working hours under a work-share program must be at least 10 percent but not more than 50 percent of the normal hours per week of the employees included under the plan. The bill instead, during the suspension period, increases the permissible reduction in working hours under a work-share program to be not more than 60 percent of the normal hours per week of the employees included under the plan.
- 3. The requirements that at least 10 percent of the employees in a work unit be included in a work-share plan and that the employer provide for initial coverage under the plan of at least 20 positions that are filled on the effective date of the work-share program. The bill instead, during the suspension period, requires only that the work-share plan cover at least two positions that are filled on the effective date of the work-share program.
- 4. The requirement that reduced working hours be apportioned equitably among employees in the work-share program.

The bill also provides that, during the period specified above, a work-share program becomes effective on the later of the Sunday of or after approval of the work-share plan, instead of the second Sunday after approval of the plan, unless a later Sunday is specified.

The bill, however, allows the secretary to waive the application of the changes described above if doing so is necessary to comply with federal requirements or for this state to qualify for full federal financial participation in the cost of administration of the work-share program and financing of work-share benefits.

The bill also requires DWD to allow employers to submit work-share plan applications using an online form and to provide assistance to employers with submitting applications and developing work-share plans.

*** ANALYSIS FROM -6155/P2 ***

WORKER'S COMPENSATION

Rebuttable presumption that injury caused to first responders during current public health emergency is caused by employment

This bill provides that, for the purposes of worker's compensation, an injury caused to a first responder, during any public health emergency declared by the governor on March 12, 2020, by executive order 72 and ending 30 days after the termination of the order, is presumed to be caused by the individual's employment. The presumption requires a diagnosis or positive test for COVID-19, and may be rebutted by specific evidence that the injury was caused outside of employment.

*** ANALYSIS FROM -6064/P1 ***

OTHER EMPLOYMENT

Employee records during public health emergency

Under the bill, the requirements that an employer provide an employee's personnel record within seven working days after receiving the request, that the inspection be at a location near the employee's place of employment, and that the inspection be during normal working hours are suspended during a public health emergency.

*** ANALYSIS FROM -6060/1 ***

Suspension of certain time limits and in-person meetings for grievance process during public health emergency

Under the bill, a state employee does not waive his or her right to appeal an adverse employment decision if the employee does not timely file the complaint or appeal during a public health emergency. Under current law, an employee waives such right if the employee does not timely file.

Under the bill, an appointing authority is not required to hold an in-person meeting with a state employee who has filed an employment grievance during a public health emergency.

*** ANALYSIS FROM -6069/P1 ***

Use of annual leave during public health emergency

Under the bill, a state employee may take annual leave during a public health emergency even if the employee has not completed the first six months of the employee's probationary period. If the employee terminates employment before earning any leave the employee used, the employer may deduct the amount of unearned leave from the employee's final pay. Under current law, an employee may not take annual leave during the first six months of the employee's probationary period.

*** ANALYSIS FROM -6076/1 ***

Limited term employees during public health emergency

Under the bill, the director of the Bureau of Merit Recruitment and Selection in the Division of Personnel Management in the Department of Administration may adjust the number of hours a state employee in a limited term appointment may work during a public health emergency. Under current law, a limited term appointment may not exceed 1,040 hours per year.

*** ANALYSIS FROM -6055/P3 *** HEALTH AND HUMAN SERVICES

Enhanced federal medical assistance percentage

This bill allows the Department of Health Services to suspend compliance with current premium and health risk assessment requirements for childless adults, delay implementation of the community engagement requirement for childless adults, and maintain continuous enrollment under the Medical Assistance program in compliance with federal law in order to satisfy criteria for an enhanced federal medical assistance percentage, or FMAP, under the Medical Assistance program during the period to which the enhanced federal medical assistance percentage applies. The FMAP is the percentage of Medicaid-related costs that the federal government provides a state after a state has paid for its share of the costs.

*** ANALYSIS FROM -6075/1 ***

Prescription order extensions

Current law allows a pharmacist to extend a prescription order under certain circumstances in the event that the prescription cannot otherwise be refilled, subject to certain criteria and limitations.

This bill creates an alternative authorization for a pharmacist to extend a prescription during the period covered by a public health emergency declared by the governor. Under the bill, during that period, the prescribing practitioner is exempt from having to contact the prescribing practitioner or his or her office, and certain other requirements also do not apply. However, the pharmacist may not extend a prescription if the prescribing practitioner has indicated that no extensions are permitted. The pharmacist may extend the prescription by up to a 30-day supply, except that if the drug is typically packaged in a form that requires a pharmacist to dispense the drug in a quantity greater than a 30-day supply, the pharmacist may extend the prescription order as necessary to dispense the drug in the smallest quantity in which it is typically packaged. The bill allows only one extension of a prescription by a pharmacist during a public health emergency period.

*** ANALYSIS FROM -6090/P1 ***

Hours of instructional program for nurse aides

This bill conforms state law for instructional programs for nurse aides to the federal law requirements for Medicare and Medicaid. Specifically, the bill prohibits DHS from requiring an instructional program to exceed the federally required minimum total training hours or minimum hours of supervised practical training, which is clinical experience, specified in the federal regulation. The current federal regulation requires no less than 75 hours of training with at least 16 of those hours being supervised practical training.

*** ANALYSIS FROM -6098/P3 ***

Collection and reporting of public health emergency data

This bill requires the entity that is under contract under current law to collect, analyze, and disseminate the health care information of hospitals and ambulatory surgery centers to prepare and publish a public health emergency dashboard during a state of emergency declared by the governor or a federally declared emergency,

disaster, or public health emergency that involves Wisconsin. The public health emergency dashboard uses health care emergency preparedness information collected by the state from acute care hospitals and must include information to assist emergency response planning activities. The entity and DHS must enter into a data use agreement and mutually agree to certain items specified in the bill.

Health information exchange pay-for-performance system

DHS shall develop for the Medical Assistance program a payment system based on performance to incentivize participation in the health information exchange as specified in the bill.

*** ANALYSIS FROM -6107/P2 ***

Legislative oversight during COVID-19 public health emergency

This bill makes inapplicable during the public health emergency declared by the federal secretary of health and human services in response to the 2019 novel coronavirus certain legislative oversight procedures for requests for waivers, amendments to a waiver, state plan amendments, or other federal approval but only if the request is for something specifically authorized in the bill. The legislative oversight procedures that would be inapplicable are the procedures under which DHS must submit such a request if it has been directed by legislation and the requirement to submit any Medical Assistance state plan amendment or proposal to submit a change to a Medical Assistance provider reimbursement rate or supplemental payment that has an expected fiscal effect of \$7,500,000 or more to the Joint Committee on Finance under its passive review process before submitting it to the federal government unless the rate or payment is explicitly authorized in enacted legislation.

*** ANALYSIS FROM -6117/P1 ***

Requests for funding for grants for health care providers

This bill allows DHS to submit a request to the Joint Committee on Finance for supplemental funding for the purpose of providing grants to health care providers or facilities for their unreimbursed costs incurred for responding to the COVID-19 pandemic.

*** ANALYSIS FROM -6119/P2 ***

Coverage of vaccinations under SeniorCare

This bill requires DHS to include coverage of vaccinations through the SeniorCare program. Under current law, DHS administers the SeniorCare program, which provides assistance to the elderly in the purchase of prescription drugs. The program is operated under a waiver of federal Medicaid laws, but DHS is required to implement the program regardless of whether the waiver is received from the federal Department of Health and Human Services. This bill incorporates coverage through the SeniorCare program of those vaccinations recommended for administration to adults by the federal Centers for Disease Control and Prevention's Advisory Committee on Immunization Practices and approved by DHS. The bill requires DHS to provide payments to health care providers that administer the vaccinations and submit claims for payment in the manner required. The bill also requires DHS, or an entity with which DHS contracts, to seek to enter into rebate

agreements with manufacturers who sell vaccines for use in this state. Under the bill, DHS may provide payment for a vaccination only after deducting the amount of any payment for the vaccination available from other sources.

*** ANALYSIS FROM -6120/P4 ***

Immunity from civil liability for health care providers during COVID-19 emergency

This bill provides immunity from civil liability for health care professionals and providers and employees, agents, or contractors of those professionals or providers for death, injury, or damages caused by actions or omissions taken in providing services to address or in response to a 2019 novel coronavirus outbreak during an emergency or disaster declared relating to the 2019 novel coronavirus pandemic. To be immune from civil liability, the actions or omissions must not involve reckless or wanton conduct or intentional misconduct and must occur during a good faith response to the emergency or be substantially consistent with either a direction, guidance, recommendation, or other statement made by a federal, state, or local official to address or in response to the emergency or disaster or any published guidance of DHS or the federal Department of Health and Human Services relied upon in good faith.

*** ANALYSIS FROM -6125/P2 ***

Cremation permits and electronic signature of death certificates

Under current law, a coroner or medical examiner must view the corpse of a deceased person before issuing a cremation permit, and the corpse may not be cremated within 48 hours after the death unless the death was caused by a contagious or infectious disease. Under this bill, for the duration of the public health emergency relating to COVID-19, if a physician, coroner, or medical examiner has signed the death certificate of a deceased person and listed COVID-19 as the cause of death, a coroner or medical examiner must issue a cremation permit without viewing the corpse of a deceased person and a coroner or medical examiner must issue the permit within 48 hours after the time of death. The bill also requires that if the underlying cause of a death is determined to be COVID-19, the person required to sign the death certificate shall provide an electronic signature on the death certificate within 48 hours after the death occurs.

*** ANALYSIS FROM -6130/P2 ***

Renewals of credentials for emergency medical services providers

This bill prohibits DHS from requiring an ambulance service provider, emergency medical services practitioner, or emergency medical responder that holds a credential to renew the credential or to meet renewal requirements during the state of emergency declared in response to the COVID-19 pandemic. Under the bill, a renewal that occurs after the emergency period is not considered a late renewal if the application to renew the credential is received before the next applicable renewal date, and DHS may, for that next applicable renewal date, provide an exemption from or reduction of continuing education or other conditions for renewal. Current law requires licenses for ambulance service providers and emergency medical services practitioners and certificates for emergency medical responders to be renewed every three years. Currently, emergency medical services practitioners

must complete training, education, or examination requirements set by DHS to renew their licenses. Current law requires ambulance service providers must provide a financial report and a certification by each governmental unit in the service or contract area for license renewal. Currently, emergency medical responders must take a refresher course to renew their certificates.

*** ANALYSIS FROM -6144/P3 ***

Child Care and Development Fund block grant funding

Under this bill, federal Child Care and Development Fund block grant funds received by the state under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 are credited to federal block grant appropriations and the purposes for the expenditure of those funds are subject to passive review by the Joint Committee on Finance.

*** ANALYSIS FROM -6154/P1 *** HOUSING

Deadline for applying for heating assistance

Under current law, a household may apply for heating assistance under the Department of Administration's low-income energy assistance program after September 30 and before May 16 of any year. Under this bill, applications may be submitted at any time in calendar year 2020.

*** ANALYSIS FROM -6114/P4 *** INSURANCE

Payments for services by out-of-network providers

During the public health emergency declared by the governor or by the secretary of the federal Department of Health and Human Services in response to the COVID-19 pandemic, the bill prohibits a defined network plan, including a health maintenance organization, or preferred provider plan from requiring an enrollee of the plan to pay more for a service, treatment, or supply provided by an out-of-network provider than if the service, treatment, or supply is provided by a provider that is participating in the plan's network. This prohibition applies to any service, treatment, or supply that is related to diagnosis or treatment for COVID-19 and any service, treatment, or supply that is provided by a provider that is not a participating provider because a participating provider is unavailable due to the public health emergency. For a service, treatment, or supply provided under those circumstances, the bill requires the plan to reimburse the out-of-network provider at 225 percent of the federal Medicare program rate. Also under those circumstances, any health care provider or facility that provides a service, treatment, or supply to an enrollee of a plan but is not a participating provider of that plan shall accept as payment in full any payment by a plan that is at least 225 percent of the federal Medicare program rate and may not charge the enrollee an amount that exceeds the amount the provider or facility is reimbursed by the plan.

*** ANALYSIS FROM -6056/P1 ***

Prohibiting coverage discrimination based on COVID-19 diagnosis.

This bill prohibits insurers that offer an individual or group health benefit plan, pharmacy benefit managers, or self-insured governmental health plans from doing

any of the following based on a current or past diagnosis or suspected diagnosis of COVID-19: establishing rules for the eligibility of any individual, employer, or group to enroll or remain enrolled in a plan or for the renewal of coverage under the plan; cancelling coverage during a contract term; setting rates for coverage; or refusing to grant a grace period for payment of a premium that would generally be granted.

*** ANALYSIS FROM -6057/1 ***

Prohibiting certain prescription drugs coverage limits

The bill prohibits insurers that offer health insurance, self-insured governmental health plans, and pharmacy benefit managers from requiring prior authorization for early refills of a prescription drug or otherwise restricting the period of time in which a prescription drug may be refilled and from imposing a limit on the quantity of prescription drugs that may be obtained if the quantity is no more than a 90-day supply. These prohibitions do not apply if the prescription drug is a controlled substance.

*** ANALYSIS FROM -6058/P1 ***

Liability insurance for physicians and nurse anesthetists.

This bill specifies that, during the public health emergency declared by the governor related to COVID-19, a physician or nurse anesthetist for whom Wisconsin is not a principal place of practice but who is temporarily authorized to practice in Wisconsin may fulfill financial responsibility requirements by filing with the commissioner of insurance a certificate of insurance for a policy of health care liability insurance issued by an insurer authorized in a certain jurisdiction specified in the bill and may elect to be covered by Wisconsin's health care liability laws.

*** ANALYSIS FROM -6080/P2 ***

Coverage of COVID-19 testing without cost sharing

The bill requires every health insurance policy and every self-insured governmental health plan that generally covers testing for infectious disease to provide coverage of testing for COVID-19 without imposing any copayment or coinsurance before March 13, 2021. A health insurance policy is referred to in the bill as a disability insurance policy.

*** ANALYSIS FROM -6051/2 *** LEGISLATURE

Transfer of moneys from sum sufficient appropriations

The Joint Committee on Finance may currently transfer moneys between sum certain and continuing appropriations if JCF finds that unnecessary duplication of functions can be eliminated, more efficient and effective methods for performing programs will result, or legislative intent will be more effectively carried out because of the transfer.

This bill authorizes JCF to transfer moneys from sum sufficient appropriations as well during a state of emergency declared by the governor and for up to 90 days after the end of the state of emergency. The total amount that may be transferred from all sum sufficient appropriations during a specific state of emergency may not exceed \$75,000,000.

*** ANALYSIS FROM -6110/P1 ***

Audit of programs and expenditures under this act

Under this bill, beginning on July 1, 2020, and ending on June 30, 2021, the Legislative Audit Bureau must review programs affected by this act and expenditures authorized under this act and must report the results of its reviews at least quarterly to the legislature and to the Joint Legislative Audit Committee.

*** ANALYSIS FROM -6150/P3 *** LOCAL GOVERNMENT

Board of review meeting

Under current law, a town, city, or village annually convenes a meeting of the board of review to hear objections to local assessments. The board must meet during the 45-day period beginning on the fourth Monday in April, but no sooner than seven days after the last day on which the property tax assessment roll is open for public examination. If the assessment roll is not complete in time for the board's first meeting, the board meets, but adjourns until the roll is complete. Under the bill, regardless of whether the 2020 assessment roll is complete at the time of the 45-day period beginning on the 4th Monday of April, the board may publish a notice that the board has adjourned and proceed as provided under current law when the roll is complete.

Annual town meeting

Under current law, a town is required to hold an annual town meeting. The town meeting must be held on the third Tuesday of April, except that the town may set another date within ten days after the third Tuesday of April. This bill allows a town board or, if the town board is unable to promptly meet, the town chair to postpone the town meeting so that it does not occur during the period covered by a public health emergency declared by the governor.

*** ANALYSIS FROM -6088/2 ***

OCCUPATIONAL REGULATION

Health care provider credential renewals

This bill exempts certain health care provider credentials issued by credentialing boards in the Department of Safety and Professional Services from having to be renewed during the period covered by the public health emergency declared on March 12, 2020, by executive order 72, through the 60th day after the conclusion of that emergency (exemption period).

For the next applicable renewal period after the exemption period, the credential holder is not subject to any late renewal fee, and the applicable credentialing board may provide an exemption from or reduction of continuing education or other renewal requirements.

*** ANALYSIS FROM -6073/1 ***

Temporary credentials for former health care providers

This bill authorizes former health care providers to obtain a temporary credential granted by DSPS and provide health care services for which they have been previously licensed or certified. Under the bill, DSPS may grant a temporary credential to a person who applies and was at any time during the previous five years,

but is not currently, any of the following, if the person's credential was never revoked, limited, suspended, or denied renewal: 1) a physician, physician assistant, or perfusionist; 2) a registered nurse, licensed practical nurse, or nurse-midwife; 3) a dentist; 4) a pharmacist; 5) a psychologist; 6) a social worker; 7) a marriage and family therapist; 8) a professional counselor; 9) a clinical substance abuse counselor; or 10) a practitioner holding a credential to practice a profession identified by the Department of Health Services. A temporary credential granted under the bill expires 90 days after the conclusion of the public health emergency declared on March 12, 2020, by executive order 72.

Current law generally prohibits a person from engaging in certain health care—related practices without holding a required credential.

The bill also authorizes DSPS, during the public health emergency, to waive fees for applications for an initial credential and renewal of a credential for physicians, physician assistants, nurses, dentists, pharmacists, psychologists, and certain behavioral health providers.

*** ANALYSIS FROM -6074/1 ***

Temporary credentials for health care providers from other states

This bill authorizes health care providers licensed in another state or territory to obtain a temporary credential granted by DSPS and provide health care services for which they are licensed or certified. Under the bill, DSPS may grant a temporary credential to a person who applies and holds a valid, unexpired credential granted by another state or territory that authorizes the person to act as any of the following: 1) a physician, physician assistant, or perfusionist; 2) a registered nurse, licensed practical nurse, or nurse–midwife; 3) a dentist; 4) a pharmacist; 5) a psychologist; 6) a social worker; 7) a marriage and family therapist; 8) a professional counselor; 9) a clinical substance abuse counselor; or 10) a practitioner holding a credential to practice a profession identified by the Department of Health Services. A temporary credential granted under the bill expires 90 days after the conclusion of the public health emergency declared on March 12, 2020, by executive order 72.

Current law generally prohibits a person from engaging in certain health-care related practices without holding a required credential.

The bill also authorizes DSPS, during the public health emergency, to waive fees for applications for an initial credential and renewal of a credential for physicians, physician assistants, nurses, dentists, pharmacists, psychologists, and certain behavioral health providers.

*** ANALYSIS FROM -6102/P2 *** PUBLIC UTILITIES

Loans to municipal utilities for the purpose of maintaining liquidity

Under current law, the Board of Commissioners of Public Lands manages the common school fund, the normal school fund, the university fund, and the agricultural college fund (trust funds). Current law authorizes the BCPL to manage and invest moneys belonging to the trust funds in good faith and with the care an ordinary prudent person in a like position would exercise under similar circumstances.

On March, 11, 2020, the governor issued emergency order 11 in connection with the COVID-19 public health emergency. EO 11 suspended certain rules of the Public Service Commission to ensure that customers of public utilities do not experience a loss of service during the public health emergency. EO 11 also required that deferred payment agreements be made available not only to residential customers but also commercial, farm, and industrial customers of public utilities.

This bill authorizes the BCPL to loan moneys belonging to the trust funds to municipal utilities to ensure that municipal utilities are able to maintain liquidity during the COVID-19 public health emergency. A municipal utility is a public utility that is a city, village, or town, or that is wholly owned or operated by a city, village, or town.

*** ANALYSIS FROM -6061/1 *** RETIREMENT AND GROUP INSURANCE

WRS annuities for certain annuitants returning to work during public health emergency

This bill allows an annuitant who is hired during a declared public health emergency by a public employer as an employee or to provide employee services to elect to not suspend his or her annuity for the duration of the declared public health emergency if the position for which the annuitant is hired is a critical position. Under current law, if a Wisconsin Retirement System annuitant, or a disability annuitant who has attained his or her normal retirement date, is appointed to a position with a WRS-participating employer, or provides employee services to a WRS-participating employer in which he or she is expected to work at least two-thirds of what is considered full-time employment by the Department of Employee Trust Funds, the annuity must be suspended and no annuity payment is payable until after the participant again terminates covered employment.

Also under current law, a WRS participant who has applied to receive a retirement annuity must wait at least 75 days between terminating covered employment with a WRS employer and returning to covered employment again as a participating employee. This bill reduces that period to 15 days for individuals who are hired to a critical position during a declared public health emergency.

*** ANALYSIS FROM -6063/1 ***

Employees returning from a leave of absence

Under the bill, for the purposes of group health insurance offered by the group insurance board, an employee who returns from a leave of absence and who has not resumed active duty for at least 30 consecutive calendar days on the effective date of a state of emergency related to a public health emergency declared by the governor is deemed to have ended or interrupted the leave of absence on that date.

*** ANALYSIS FROM -6054/1 *** STATE GOVERNMENT

Refunding certain general obligation debt

This bill increases the amount of state public debt that may be contracted to refund any unpaid indebtedness used to finance tax-supported or self-amortizing facilities from \$6,785,000,000 to \$7,510,000,000.

*** ANALYSIS FROM -6118/P5 ***

Suspension of deadlines and training requirements

This bill authorizes state agencies, authorities, local governments, the legislature, and the courts to suspend, during a public health emergency, deadlines and training requirements that they administer or enforce. The bill excludes deadlines relating to the filing or payment of taxes and deadlines relating to an election.

*** ANALYSIS FROM -6153/P1 *** TAXATION

Internal Revenue Code updates; federal tax law changes, coronavirus

This bill makes a number of changes to conform Wisconsin's tax law to federal tax law changes enacted in March 2020 in response to the coronavirus outbreak. The bill includes the following changes:

- 1. Exempts from otherwise applicable penalties certain taxable year 2020 distributions from a retirement account qualified under the Internal Revenue Code, and exempts from income taxation these distributions subject to a number of conditions.
- 2. Creates additional deductions, for taxable year 2020, for certain individual charitable contributions, and suspends the limitations on certain individual and corporate charitable deductions. The suspension of limitations applies to contributions made in calendar year 2020 only, although certain amounts donated in 2020 may be carried forward to future years.
- 3. Clarifies that an individual's health insurance plan is still treated as a high deductible plan even if it fails to provide a deductible for telehealth and other remote care services.
- 4. Conforms state law to federal law regarding the treatment of paycheck protection loans to businesses and employees under the small business administration's loan guarantee program for the period of time from February 15, 2020, through June 30, 2020. A portion of the loans may be forgiven on a tax-free basis under certain conditions.
- 5. Provides an exclusion from income for certain student loan principal and interest payments made by an employer on behalf of an employee, subject to the same current law cap of \$5,250 in payments for qualified educational expenses made on behalf of an employee by an employer. This provision applies to payments made from March 28, 2020, through December 31, 2020.
- 6. Corrects a drafting error in the federal Tax Cuts and Jobs Act of 2017 to provide a 15-year recovery period for qualified improvement property.

*** ANALYSIS FROM -6123/P2 ***

Authority to waive interest and penalties for general fund and transportation fund taxes

This bill authorizes the secretary of revenue to waive, for any person who fails to remit general fund taxes or transportation fund taxes and fees by their due date, the interest and penalties that accrue during the period covered by the COVID-19

public health emergency if the due date falls within that period and the secretary determines that the person's failure is due to the effects of the COVID-19 pandemic.

*** ANALYSIS FROM -6085/P4 ***

Interest on late property tax payments

Under current law, a late installment payment of property taxes is subject to interest and penalties, with the interest accruing from February 1 of the year in which the taxes are due. Under this bill, for property taxes payable in 2020, a municipality may provide that no installment payment due after April 1, 2020, that is received after its due date will accrue interest or penalties if the total amount due is received on or before October 1, 2020. Interest and penalties will accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020.

Claims for recovery of unlawful taxes and excessive assessments

Current law allows a person to file a claim to recover the unlawful imposition of property taxes or a claim for the excessive assessment of property taxes. However, no person may file a claim for recovery of unlawful taxes or excessive assessment unless the person has paid his or her property taxes on time. The bill provides that this restriction does not apply to taxes due and payable in 2020 if paid by October 1, 2020, or by any installment date for which taxes are due after October 1, 2020.

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report.

This proposal may contain a health insurance mandate requiring a social and financial impact report under s. 601.423, stats.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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