

State of Wisconsin



2023 Assembly Bill 742

Date of enactment: **March 21, 2024**

Date of publication*: **March 22, 2024**

2023 WISCONSIN ACT 138

AN ACT *to repeal* 60.85 (2) (b) 7., 60.85 (5) (e), 66.1105 (2) (f) 1. m., 66.1105 (4) (h) 4., 66.1105 (5) (bf), 66.1105 (5) (bj), 66.1105 (6) (a) 5., 66.1105 (6) (a) 9., 66.1105 (6) (am) 2. c., 66.1105 (6) (am) 2. d., 66.1105 (6) (am) 2. e., 66.1105 (6) (am) 2. f., 66.1105 (6) (dm), 66.1105 (6) (e) 1. e., 66.1105 (7) (ak) 3., 66.1105 (7) (ar), 66.1105 (7) (at), 66.1105 (19), 71.07 (5e), 71.10 (4) (gy), 71.28 (5e), 71.30 (3) (es), 71.47 (5e), 71.49 (1) (es), 77.51 (5m), 77.585 (9), 120.135, 121.91 (4) (h) and 565.28 (2); *to renumber and amend* 77.54 (14m) and 565.28 (1); *to amend* 60.85 (2) (c), 60.85 (3) (h) 4., 60.85 (3) (h) 5. a., 60.85 (3) (h) 5. c., 66.1105 (2) (f) 1. (intro.), 66.1105 (2) (f) 1. n., 66.1105 (2) (j), 66.1105 (4) (a), 66.1105 (4) (e), 66.1105 (4) (h) 1., 66.1105 (4) (h) 2., 66.1105 (4e) (b) 1., 66.1105 (5) (c) 1., 66.1105 (5) (ce) 1., 66.1105 (6) (d) 1m., 66.1105 (6) (e) 1. b., 66.1105 (7) (ak) 2., 66.1105 (18) (c) 2., 70.47 (8) (d), 70.48, 71.05 (6) (a) 15., 71.07 (6) (am) 1., 71.07 (6) (am) 2. d., 71.08 (1) (intro.), 71.21 (4) (a), 71.26 (2) (a) 4., 71.34 (1k) (g), 71.45 (2) (a) 10., 77.52 (13), 77.53 (10), 121.07 (6) (a) (intro.), 177.0202 (title), 177.0202 (1) (intro.), 177.0210 (1) (intro.), 177.0607 (4), 177.1505 (4) and 565.27 (2) (b) 3.; and *to create* 71.07 (6) (am) 1m., 177.01 (7a), 177.01 (7d) (c) 5., 177.01 (13b) (c) 8., 177.01 (14d) (c) 5., 177.01 (16) (e) and 177.0607 (3) (d) of the statutes; **relating to:** eliminating obsolete statutory references regarding property, sales, and income taxes; the uniform unclaimed property act; and lottery games.

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

SECTION 1. 60.85 (2) (b) 7. of the statutes is repealed.

SECTION 2. 60.85 (2) (c) of the statutes is amended to read:

60.85 (2) (c) ~~Except as provided in par. (b) 7., no~~ No town may exercise any power under this subsection within the extraterritorial zoning jurisdiction of a city or village, as that term is defined in s. 62.23 (7a) (a), unless the city's or village's governing body adopts a resolution which approves the town's exercise of power under this subsection within such an extraterritorial zoning jurisdiction.

SECTION 3. 60.85 (3) (h) 4. of the statutes is amended to read:

60.85 (3) (h) 4. Declares the district to be either an agricultural project district, forestry project district, manufacturing project district, or tourism project district, and identifies the North American Industry Classification System industry number of each activity under each project for which project costs are to be expended; ~~or declares the district to be a project described in sub. (2) (b) 7.~~

SECTION 4. 60.85 (3) (h) 5. a. of the statutes is amended to read:

60.85 (3) (h) 5. a. That not less than 75 percent, by area, of the real property within the district is to be used for projects of a single one of the project types listed under sub. (2) (b) 1. to 4. ~~or 7.~~ and in accordance with the declaration under subd. 4.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 5. 60.85 (3) (h) 5. c. of the statutes is amended to read:

60.85 (3) (h) 5. c. That the project costs of the district are limited to those specified under sub. (2) (b) and relate directly to ~~a project described in sub. (2) (b) 7.~~ or to promoting agriculture, forestry, manufacturing, or tourism development.

SECTION 6. 60.85 (5) (e) of the statutes is repealed.

SECTION 7. 66.1105 (2) (f) 1. (intro.) of the statutes is amended to read:

66.1105 (2) (f) 1. (intro.) "Project costs" mean any expenditures made or estimated to be made or monetary obligations incurred or estimated to be incurred by the city which are listed in a project plan as costs of public works or improvements within a tax incremental district or, to the extent provided in this subd. 1. (intro.) or subds. 1. k., 1. m., and 1. n., or sub. (20) (c), without the district, plus any incidental costs, diminished by any income, special assessments, or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received by the city in connection with the implementation of the plan. For any tax incremental district for which a project plan is approved on or after July 31, 1981, only a proportionate share of the costs permitted under this subdivision may be included as project costs to the extent that they benefit the tax incremental district, except that expenditures made or estimated to be made or monetary obligations incurred or estimated to be incurred by a 1st class city, to fund parking facilities ancillary to and within one mile from public entertainment facilities, including a sports and entertainment arena, shall be considered to benefit any tax incremental district located in whole or in part within a one-mile radius of such parking facilities. To the extent the costs benefit the municipality outside the tax incremental district, a proportionate share of the cost is not a project cost. "Project costs" include:

SECTION 8. 66.1105 (2) (f) 1. m. of the statutes is repealed.

SECTION 9. 66.1105 (2) (f) 1. n. of the statutes is amended to read:

66.1105 (2) (f) 1. n. ~~With regard to a tax incremental district that is located anywhere other than a city to which sub. (6) (d) applies, and subject Subject to sub. (4m) (d),~~ project costs incurred for territory that is located within a one-half mile radius of the district's boundaries and within the city that created the district.

SECTION 10. 66.1105 (2) (j) of the statutes is amended to read:

66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized by the department of revenue, of all taxable property located within a tax incremental district on the date as of which the district is created, determined as provided in sub. (5) (b). ~~The base of districts created before October 1, 1980, does not include the value of property exempted under s. 70.111 (17).~~

SECTION 11. 66.1105 (4) (a) of the statutes is amended to read:

66.1105 (4) (a) Holding of a public hearing by the planning commission at which interested parties are afforded a reasonable opportunity to express their views on the proposed creation of a tax incremental district and the proposed boundaries of the district. Notice of the hearing shall be published as a class 2 notice, under ch. 985. Before publication, a copy of the notice shall be sent ~~by first class mail~~ to the chief executive officer or administrator of all local governmental entities having the power to levy taxes on property located within the proposed district and to the school board of any school district which includes property located within the proposed district. For a county with no chief executive officer or administrator, notice shall be sent to the county board chairperson.

SECTION 12. 66.1105 (4) (e) of the statutes is amended to read:

66.1105 (4) (e) At least 14 days before adopting a resolution under par. (gm), holding of a public hearing by the planning commission at which interested parties are afforded a reasonable opportunity to express their views on the proposed project plan. The hearing may be held in conjunction with the hearing provided for in par. (a). If the city anticipates that the proposed project plan's project costs may include cash grants made by the city to owners, lessees, or developers of land that is located within the tax incremental district, the hearing notice shall contain a statement to that effect. Notice of the hearing shall be published as a class 2 notice, under ch. 985. The notice shall include a statement advising that a copy of the proposed project plan will be provided on request. Before publication, a copy of the notice shall be sent ~~by 1st class mail~~ to the chief executive officer or administrator of all local governmental entities having the power to levy taxes on property within the district and to the school board of any school district which includes property located within the proposed district. For a county with no chief executive officer or administrator, notice shall be sent to the county board chairperson.

SECTION 13. 66.1105 (4) (h) 1. of the statutes is amended to read:

66.1105 (4) (h) 1. Subject to subds. 2., 4., 5., and 6., the planning commission may, by resolution, adopt an amendment to a project plan. The amendment is subject to approval by the local legislative body and approval requires the same findings as provided in par. (g) and, if the amendment adds territory to a district under subd. 2., approval also requires the same findings as provided in par. (gm) 4. c. Any amendment to a project plan is also subject to review by a joint review board, acting under sub. (4m). Adoption of an amendment to a project plan shall be preceded by a public hearing held by the plan commission at which interested parties shall be afforded a reasonable opportunity to express their views on the

amendment. Notice of the hearing shall be published as a class 1 notice, under ch. 985. The notice shall include a statement of the purpose and cost of the amendment and shall advise that a copy of the amendment will be provided on request. Before publication, a copy of the notice shall be sent by 1st class mail to the chief executive officer or administrator of all local governmental entities having the power to levy taxes on property within the district and to the school board of any school district which includes property located within the proposed district. For a county with no chief executive officer or administrator, this notice shall be sent to the county board chairperson.

SECTION 14. 66.1105 (4) (h) 2. of the statutes, as affected by 2023 Wisconsin Act 8, is amended to read:

66.1105 (4) (h) 2. Except as provided in subs. 4., 5., 7., 9., 10., and 11., the planning commission may adopt an amendment to a project plan under subd. 1. to modify the district's boundaries, not more than 4 times during the district's existence, by subtracting territory from the district in a way that does not remove contiguity from the district or by adding territory to the district that is contiguous to the district and that is served by public works or improvements that were created as part of the district's project plan. A single amendment to a project plan that both adds and subtracts territory shall be counted under this subdivision as one amendment of a project plan.

SECTION 15. 66.1105 (4) (h) 4. of the statutes is repealed.

SECTION 16. 66.1105 (4e) (b) 1. of the statutes is amended to read:

66.1105 (4e) (b) 1. Adoption of a resolution under par. (a) 1. shall be preceded by a public hearing held by the common council at which interested parties shall be afforded a reasonable opportunity to express their views on the proposed designation of a distressed, or severely distressed, tax incremental district. Notice of the hearing shall be published as a class 2 notice under ch. 985. The notice shall describe the resolution and shall advise that a copy of the resolution will be provided on request. The notice shall also explain that the life of a distressed tax incremental district may be extended, that it may receive excess tax increments from a donor district, and that the life of the donor district may be extended to provide such increments. Before publication, a copy of the notice shall be sent by 1st class mail to the chief executive officer or administrator of all local governmental entities having the power to levy taxes on property within the district and to the school board of any school district that includes property located within the proposed district. For a county with no chief executive officer or administrator, this notice shall be sent to the county board chairperson.

SECTION 17. 66.1105 (5) (bf) of the statutes is repealed.

SECTION 18. 66.1105 (5) (bj) of the statutes is repealed.

SECTION 19. 66.1105 (5) (c) 1. of the statutes is amended to read:

66.1105 (5) (c) 1. For a tax incremental district created before March 3, 2016, if the city adopts an amendment to the original project plan for any district which subtracts territory from the district or which includes additional project costs at least part of which will be incurred after the period specified in sub. (6) (am) 1., the tax incremental base for the district shall be redetermined, if sub. (4) (h) 2., 4., or 5. applies to the amended project plan, either by subtracting from the tax incremental base the value of the taxable property and the value of real property owned by the city, other than property described under s. 66.1105 (5) (bm), 2013 stats. that is subtracted from the existing district or by adding to the tax incremental base the value of the taxable property and the value of real property owned by the city, other than property described in s. 66.1105 (5) (bm), 2013 stats., that is added to the existing district under sub. (4) (h) 2., 4., or 5. or, if sub. (4) (h) 2., 4., or 5. does not apply to the amended project plan, under s. 66.1105 (5) (b), 2013 stats., as of the January 1 next preceding the effective date of the amendment if the amendment becomes effective between January 2 and September 30, as of the next subsequent January 1 if the amendment becomes effective between October 1 and December 31 and if the effective date of the amendment is January 1 of any year, the redetermination shall be made on that date. With regard to a district to which territory has been added, the tax incremental base as redetermined under this paragraph is effective for the purposes of this section only if it exceeds the original tax incremental base determined under s. 66.1105 (5) (b), 2013 stats.

SECTION 20. 66.1105 (5) (ce) 1. of the statutes is amended to read:

66.1105 (5) (ce) 1. For a tax incremental district created before March 3, 2016, if the city adopts an amendment, to which sub. (4) (h) 2., 4., or 5. applies, the tax incremental base for the district shall be redetermined, either by subtracting from the tax incremental base the value of the taxable property and the value of real property owned by the city, other than property described under s. 66.1105 (5) (bm), 2013 stats., that is subtracted from the existing district or by adding to the tax incremental base the value of the taxable property and the value of real property owned by the city, other than property described in s. 66.1105 (5) (bm), 2013 stats., that is added to the existing district under sub. (4) (h) 2., 4., or 5., as of the January 1 next preceding the effective date of the amendment if the amendment becomes effective between January 2 and September 30, as of the next subsequent January 1 if the amendment becomes effective between October 1 and December 31 and if the effective date of the amendment is January 1 of any year, the redetermination shall be made on that date. With regard to a district to which territory has been added, the tax incre-

mental base as redetermined under this paragraph is effective for the purposes of this section only if it exceeds the original tax incremental base determined under s. 66.1105 (5) (b), 2013 stats.

SECTION 21. 66.1105 (6) (a) 5. of the statutes is repealed.

SECTION 22. 66.1105 (6) (a) 9. of the statutes is repealed.

SECTION 23. 66.1105 (6) (am) 2. c. of the statutes is repealed.

SECTION 24. 66.1105 (6) (am) 2. d. of the statutes is repealed.

SECTION 25. 66.1105 (6) (am) 2. e. of the statutes is repealed.

SECTION 26. 66.1105 (6) (am) 2. f. of the statutes is repealed.

SECTION 27. 66.1105 (6) (d) 1m. of the statutes is amended to read:

66.1105 (6) (d) 1m. After December 31, 2016, subd. 1. applies only to ~~Tax Incremental District Number One,~~ Tax Incremental District Number Four, and Tax Incremental District Number Five in the City of Kenosha, and no increments may be allocated under that subdivision, after December 31, 2016, unless the allocation is approved by the joint review board.

SECTION 28. 66.1105 (6) (dm) of the statutes is repealed.

SECTION 29. 66.1105 (6) (e) 1. b. of the statutes is amended to read:

66.1105 (6) (e) 1. b. ~~Except as provided in subd. 1. e., the~~ The donor tax incremental district and the recipient tax incremental district have been created before October 1, 1995.

SECTION 30. 66.1105 (6) (e) 1. e. of the statutes is repealed.

SECTION 31. 66.1105 (7) (ak) 2. of the statutes is amended to read:

66.1105 (7) (ak) 2. Except as provided in par. (am) 4., for a district that is created after September 30, 1995, and before October 1, 2004, and that is not subject to subd. 1., 4., or 5., 23 years after the district was created, and, ~~except as provided in subd. 3.,~~ for a district that is created before October 1, 1995, 27 years after the district is created.

SECTION 32. 66.1105 (7) (ak) 3. of the statutes is repealed.

SECTION 33. 66.1105 (7) (ar) of the statutes is repealed.

SECTION 34. 66.1105 (7) (at) of the statutes is repealed.

SECTION 35. 66.1105 (18) (c) 2. of the statutes is amended to read:

66.1105 (18) (c) 2. Notwithstanding the provisions under sub. (2) (f) 1. k., m., and n., a multijurisdictional tax incremental district may not incur project costs for any area that is outside of the district's boundaries.

SECTION 36. 66.1105 (19) of the statutes is repealed.

SECTION 37. 70.47 (8) (d) of the statutes is amended to read:

70.47 (8) (d) It may and upon request of the assessor ~~or the objector~~ shall compel the attendance of witnesses, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

SECTION 38. 70.48 of the statutes is amended to read:

70.48 Assessor to attend board of review. The assessor or the assessor's authorized representative shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to the board such information as the assessor may have touching the assessment and any other matters pertinent to the inquiry being made. All part-time assessors shall receive the same compensation for such attendance as is allowed to the members of the board but no county assessor or member of a county assessor's staff shall receive any compensation other than that person's regular salary for attendance at a board of review. The clerk shall make all corrections to the assessment roll ordered by the board of review, including all changes in the valuation of real property. When any valuation of real property is changed, ~~the clerk shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink and enter a note of the valuation of the assessor and the change to that valuation made by the board.~~ The clerk shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property by the board of review, setting opposite such names respectively the aggregate valuation of such property as determined by the assessor, after deducting exemptions and making such corrections as the board has ordered. All changes in valuation of personal property made by the board of review shall be made in the same manner as changes in real estate.

SECTION 39. 71.05 (6) (a) 15. of the statutes is amended to read:

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

SECTION 40. 71.07 (5e) of the statutes is repealed.

SECTION 41. 71.07 (6) (am) 1. of the statutes is amended to read:

71.07 (6) (am) 1. ~~In this paragraph~~ For purposes of subd. 1m., "earned income" means ~~qualified earned income, as defined in section 221 (b) of the internal rev-~~

enue code as amended to December 31, 1985, plus employee business expenses under section 62(2)(B) to (D) of that code, allocable to Wisconsin under s. 71.04, plus amounts received by the individual for services performed in the employ of the individual's spouse minus the amount of disability income excluded under s. 71.05 (6) (b) 4. and minus any other amount not subject to tax under this chapter wages, salaries, or professional fees, amounts received for services performed by an individual in the employ of his or her spouse, and other amounts received as compensation for personal services actually rendered, but does not include that part of the compensation derived by the taxpayer for personal services rendered by him or her to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income-producing factors, under federal regulations, a reasonable allowance as compensation for the personal services rendered by the taxpayer shall be considered as earned income. Earned income includes gains, other than any gain which is treated under any provision of chapter 1 of the Internal Revenue Code as gain from the sale or exchange of a capital asset, and includes net earnings derived from the sale or disposition of, the transfer of any interest in, or the licensing of the use of property, other than goodwill, by an individual whose personal efforts created such property. Earned income does not include any amount not included in gross income, received as a pension or annuity, paid or distributed out of an individual retirement plan, within the meaning of section 7701 (a) (37) of the Internal Revenue Code, or received as deferred compensation. Earned income is computed notwithstanding the fact that each spouse owns an undivided one-half interest in the whole of the marital property. A marital property agreement or unilateral statement under ch. 766 transferring income between spouses has no effect in computing earned income under this paragraph.

SECTION 42. 71.07 (6) (am) 1m. of the statutes is created to read:

71.07 (6) (am) 1m. In this paragraph, "qualified earned income" means an amount equal to the excess of the earned income of the spouse for the taxable year, over an amount equal to the sum of the deductions described in paragraphs (1), (2) (B), (C), and (E), (6), (7), and (12) of section 62 (a) of the Internal Revenue Code to the extent such deductions are properly allocable to or chargeable against earned income, allocable to Wisconsin under s. 71.04, minus the amount of disability income excluded under s. 71.05 (6) (b) 4. and minus any other amount not subject to tax under this chapter.

SECTION 43. 71.07 (6) (am) 2. d. of the statutes is amended to read:

71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3 percent of the qualified earned income of the spouse with the lower qualified earned income, but not more than \$480.

SECTION 44. 71.08 (1) (intro.) of the statutes is amended to read:

71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married couple filing jointly, trust, or estate under s. 71.02, not considering the credits under ss. 71.07 (1), (2dx), (2dy), (3m), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (5b), (5d), ~~(5e)~~, (5i), (5j), (5n), (6), (6e), (8b), (9e), (9m), and (9r), 71.28 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), (3wm), and (3y), 71.47 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), and (3y), 71.57 to 71.61, and 71.613 and subch. VIII and payments to other states under s. 71.07 (7), is less than the tax under this section, there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

SECTION 45. 71.10 (4) (gy) of the statutes is repealed.

SECTION 46. 71.21 (4) (a) of the statutes is amended to read:

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

SECTION 47. 71.26 (2) (a) 4. of the statutes is amended to read:

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

SECTION 48. 71.28 (5e) of the statutes is repealed.

SECTION 49. 71.30 (3) (es) of the statutes is repealed.

SECTION 50. 71.34 (1k) (g) of the statutes is amended to read:

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

SECTION 51. 71.45 (2) (a) 10. of the statutes is amended to read:

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

partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47 (3), (3t), (4), (4m), and (5).

SECTION 52. 71.47 (5e) of the statutes is repealed.

SECTION 53. 71.49 (1) (es) of the statutes is repealed.

SECTION 54. 77.51 (5m) of the statutes is repealed.

SECTION 55. 77.52 (13) of the statutes is amended to read:

77.52 (13) For the purpose of the proper administration of this section and to prevent evasion of the sales tax it shall be presumed that all receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services is not a taxable sale at retail is upon the person who makes the sale unless that person takes from the purchaser an electronic or a paper certificate, in a manner prescribed by the department, to the effect that the property, item, good, or service is purchased for resale or is otherwise exempt, except that no certificate is required for the sale of tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~(64)~~, (66), and (67).

SECTION 56. 77.53 (10) of the statutes is amended to read:

77.53 (10) For the purpose of the proper administration of this section and to prevent evasion of the use tax and the duty to collect the use tax, it is presumed that tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services sold by any person for delivery in this state is sold for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless that person takes from the purchaser an electronic or paper certificate, in a manner prescribed by the department, to the effect that the property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise exempt from the tax, except that no certificate is required for the sale of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~(64)~~, (66), and (67).

SECTION 57. 77.54 (14m) of the statutes is renumbered 77.54 (14) (en) and amended to read:

77.54 (14) (en) For purposes of sub. (14), insulin Insulin furnished by a pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed dispensed on prescription of a human being.

SECTION 58. 77.585 (9) of the statutes is repealed.

SECTION 59. 120.135 of the statutes is repealed.

SECTION 60. 121.07 (6) (a) (intro.) of the statutes is amended to read:

121.07 (6) (a) (intro.) "Shared cost" is the sum of the net cost of the general fund and the net cost of the debt service fund, except that "shared cost" excludes any costs, including attorney fees, incurred by a school district as a result of its participation in a lawsuit commenced against the state, beginning with such costs incurred in the fiscal year in which the lawsuit is commenced, excludes any expenditures from ~~a capital improvement fund created under s. 120.135 or a capital improvement trust fund created under s. 120.137~~, excludes any debt service costs associated with an environmental remediation project under s. 67.05 (7) (er), and excludes the costs of transporting those transfer pupils for whom the school district operating under ch. 119 does not receive intradistrict transfer aid under s. 121.85 (6) as a result of s. 121.85 (6) (am). In this paragraph:

SECTION 61. 121.91 (4) (h) of the statutes is repealed.

SECTION 62. 177.01 (7a) of the statutes is created to read:

177.01 (7a) "Financial organization loyalty card" means a card or electronic record that is given without direct monetary consideration under an award, reward, benefit, loyalty, incentive, rebate, or promotional program established by a financial organization for purposes of rewarding a relationship with the sponsoring entity and that may be redeemed for money or otherwise monetized by the issuer or used to obtain goods or services or a discount on goods or services. An annual fee or periodic membership fee charged to the cardholder for joining or maintaining membership in any such award, reward, benefit, loyalty, incentive, rebate, or promotional program shall not be considered direct monetary consideration paid for the financial organization loyalty card.

SECTION 63. 177.01 (7d) (c) 5. of the statutes is created to read:

177.01 (7d) (c) 5. A financial organization loyalty card.

SECTION 64. 177.01 (13b) (c) 8. of the statutes is created to read:

177.01 (13b) (c) 8. A financial organization loyalty card.

SECTION 65. 177.01 (14d) (c) 5. of the statutes is created to read:

177.01 (14d) (c) 5. A financial organization loyalty card.

SECTION 66. 177.01 (16) (e) of the statutes is created to read:

177.01 (16) (e) A financial organization loyalty card.

SECTION 67. 177.0202 (title) of the statutes is amended to read:

177.0202 (title) **When tax-deferred and tax-exempt retirement account accounts presumed abandoned.**

SECTION 68. 177.0202 (1) (intro.) of the statutes is amended to read:

177.0202 (1) (intro.) Subject to s. 177.0210, property held in a pension account or retirement account that qualifies for federal income tax deferral or tax exemption under the U.S. income tax laws is presumed abandoned if it is unclaimed by the apparent owner 3 years after the later of:

SECTION 69. 177.0210 (1) (intro.) of the statutes is amended to read:

177.0210 (1) (intro.) Property is presumed abandoned from the ~~earliest~~ later of the following:

SECTION 70. 177.0607 (3) (d) of the statutes is created to read:

177.0607 (3) (d) On property paid to another state under s. 177.0901 or 177.0902.

SECTION 71. 177.0607 (4) of the statutes is amended to read:

177.0607 (4) Property received by the administrator before January 2, 2019, that was interest-bearing to the owner, as reported by the holder, at the time of receipt by the administrator or this state shall accrue interest while in possession of the administrator or this state at a rate of 6 percent per year or any lesser rate the property earned while in the possession of the holder. Interest begins to accrue when the property is delivered to the administrator and ceases on the earlier of the date on which payment is made to the owner or January 1, 2019. If the property is still in the possession of the administrator or this state on January 2, 2019, interest shall accrue as described in sub. (2). No interest on interest-bearing property is payable for any period before December 31, 1984.

SECTION 72. 177.1505 (4) of the statutes is amended to read:

177.1505 (4) The administrator shall waive the provisions of s. 177.1204 with respect to reporting periods covered by the agreement if an application for voluntary disclosure is received by the administrator ~~between February 1, 2022, and February 28, 2023,~~ and a voluntary disclosure agreement is executed within 180 days of receipt of the application by the administrator. The administrator may enter into an agreement with a holder to extend the date upon which the agreement must be executed and shall waive the provisions of s. 177.1204 with

respect to reporting periods covered by an agreement executed under such extension. The administrator shall make efforts to provide information to interested parties regarding the voluntary disclosure period provided under this subsection.

SECTION 73. 565.27 (2) (b) 3. of the statutes is amended to read:

565.27 (2) (b) 3. The drawings shall be ~~recorded on both videotape and audiotape~~ documented with a video and audio recording.

SECTION 74. 565.28 (1) of the statutes is renumbered 565.28, and 565.28 (2) and (3), as renumbered, are amended to read:

565.28 (2) A person who chooses to make an election under ~~par. (a) sub. (1)~~ shall make the election no later than 60 days after becoming entitled to the lottery prize. An election made under ~~par. (a) sub. (1)~~ is final and may not be revoked.

(3) If a person eligible to make an election under ~~par. (a) sub. (1)~~ does not make an election within 60 days after becoming entitled to a lottery prize, the administrator shall make payment in the form of an annuity.

SECTION 75. 565.28 (2) of the statutes is repealed.

SECTION 76. Initial applicability.

(1) UNCLAIMED PROPERTY; GENERAL PROVISIONS. The treatment of ss. 177.01 (7a), (7d) (c) 5., (13b) (c) 8., (14d) (c) 5., and (16) (e), 177.0202 (title) and (1) (intro.), 177.0210 (1) (intro.), and 177.0607 (3) (d) and (4) first applies to property reportable on November 7, 2021.

(2) UNCLAIMED PROPERTY; WAIVER. The treatment of s. 177.1505 (4) first applies to applications received on the first day of the 3rd month beginning after publication, regardless of the years in which the property became abandoned and reportable.

SECTION 77. Effective dates. This act takes effect on the day after publication, except as follows:

(1) TAX INCREMENTAL FINANCING. The treatment of ss. 60.85 (2) (b) 7. and (c), (3) (h) 4. and 5. a. and c., and (5) (e) and 66.1105 (2) (f) 1. (intro.), m., and n. and (j), (4) (a), (e), and (h) 1., 2., and 4., (4e) (b) 1., (5) (bf), (bj), (c) 1., and (ce) 1., (6) (a) 5. and 9., (am) 2. c., d., e., and f., (d) 1m., (dm), and (e) 1. b. and e., (7) (ak) 2. and 3., (ar), and (at), (18) (c) 2., and (19) takes effect on the January 1 after publication.