

No. 945, A.]

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**CHAPTER 585**

AN ACT to amend 20.360 (3m), as created by chapter 5, laws of 1959; and to create 15.99 of the statutes, relating to a continuing commission to survey the state revenue structure.

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

SECTION 1. 15.99 of the statutes is created to read:

**15.99 CONTINUING REVENUE SURVEY COMMISSION. (1) CREATION.** There is created for the period from July 1, 1959 to December 31, 1960, a commission to consist of 19 members for the general purpose of studying the revenue structure of the state and its subdivisions with the responsibility for making specific recommendations for improving the revenue programs of the state and its subdivisions to the governor and each session of the legislature not later than the January 15 of each odd-numbered year.

(2) PURPOSE. The scope of the commission's duties are as follows:  
(a) To study the adequacy, equity and stability of the state and local revenue structure.

(b) To study the conduciveness of the revenue structure to the economic growth of the state and its subdivisions.

(c) To survey the administration, including assessment, collection and enforcement practices, of the state and local revenue structure.

(d) To analyze the distribution of revenue and aids between inter-governmental units in Wisconsin and the allocation of revenue sources between units of government.

(e) To make a thorough review of exemptions from tax liability.

(f) To make a thorough review of the debt practices of the state and local units of government.

(3) COMPOSITION. The governor shall appoint 15 members of the commission, including among such appointments one member of the senate and one member of the assembly who shall not belong to the same political party. At the commencement of each regular session of the legislature, the majority and minority leaders of both the senate and the assembly shall appoint from their respective political parties, the member of their respective branch of the legislature best qualified to serve on this commission. The governor shall designate the chairman of the commission.

(4) TERM. The term of office shall be 4 years. Six of the members of the commission first appointed by the governor shall serve for 4 years and 7 members so appointed shall serve 2 years. The legislative members of the commission appointed by the governor and those appointed by the majority and minority leaders shall serve for the biennium only as above provided.

(5) STAFF. The commission may employ such research or administrative staff as it deems necessary outside the classified service.

(6) POWERS. The commission may hold public hearings in various parts of the state and subpoena and swear witnesses under ss. 13.25 to 13.30.

(7) PER DIEM AND EXPENSES. Members of the commission shall receive per diem of \$20 for each full day of attendance at a meeting of the commission plus their actual and necessary expenses incurred in the discharge of their official duties. Members of the commission who are also members of the legislature shall not receive per diem but shall be entitled to reimbursement for their actual and necessary expenses.

SECTION 2. 20.360 (3m) of the statutes, as created by chapter 5, laws of 1959, is amended to read:

20.360 (3m) As a nonlapsible appropriation \$35,000 for the expenses of research projects and studies of state governmental problems, *including the functions of the continuing revenue survey commission under s. 15.99*. This appropriation may be used for projects conducted by the executive office and co-operative projects conducted by the university of Wisconsin or other state agencies. In addition to materials and expenses and capital outlay this appropriation may be used for consultative services and expenses of advisors and for expert assistants and temporary employes who may be employed or appointed without regard to the classified service. This appropriation shall be effective the day after this act is published.

Approved October 27, 1959.