

Assembly Bill 903

Published July 30, 1965.

CHAPTER 163

AN ACT to amend and revise chapter 20 and to make divers other changes in the statutes and session laws, relating to state finances and appropriations, constituting the general fund budget bill of the 1965 legislature and making appropriations.

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

SECTION 1. 13.351 (3) of the statutes is amended to read:

13.351 (3) STATE BUILDING TRUST FUND. In the interest of the continuity of the program, there shall be ~~transferred~~ *appropriated* from the general fund to the state building trust fund as a building depreciation reserve, on July 1, ~~1959~~ 1965, and annually thereafter, a sum equal to ~~one~~ 1-1/2% of the value of all state buildings, structures, utility plants and equipment therein excepting those under the jurisdiction of the highway commission, as appraised by the department of administration in each even-numbered year. Such appraisal shall be an estimate of the cost of reproduction of such buildings, structures and facilities, and shall be certified by the department of administration not later than November 20 of each even-numbered year, to the incoming governor, who shall include the sums so to be transferred in his budget. Such sums, together with all donations, gifts, bequests or contributions of money or other property, and any additional appropriations or transfers made thereto by the legislature shall constitute the state building trust fund. At such times as the state building commission directs, the governor shall authorize releases from this fund to become available for projects in the long-range building program, and he shall direct the department of administration to allocate from this fund such amounts as are approved for these projects. In issuing such directions, the commission shall consider the cash balance in the state building trust fund, the necessity and urgency of the proposed improvement, employment conditions and availability of materials in the locality in which the improvement is to be made. The commission is authorized to enter into contracts for the construction of buildings for any state agency and shall be responsible for accounting for all funds released to projects. The commission may designate the agency for which the project is constructed to act as its representative in such accounting.

SECTION 2. 13.351 (8) and (9) of the statutes are consolidated, renumbered 13.351 (9) and revised to read:

13.351 (9) LEASE RENTAL PAYMENTS. Annually, there is appropriated from the general purpose revenues to the state building trust fund a sum sufficient to make lease rental payments under ss. 20.670 (9) (u), 20.760 (9) (u) and 20.830 (9) (u).

~~SECTION 2m. 13.351 (15) of the statutes is created to read:~~

~~13.351 (15) In order that federally owned land, improvements and appurtenances thereto which may be disposed of by the federal government may be acquired and integrated into the Wisconsin economy with the least amount of dislocation of economic, social and governmental institutions of the state, in order that the tax base may be enhanced, in order to assure effective zoning and land use development of such property and in order to provide a facility competent to prevent the piecemeal and unplanned disposition and discordant development of such property which would have a lasting detrimental effect on said institutions, the commission:~~

~~(a) Shall ascertain the feasibility of acquiring surplus federal lands and improvements and appurtenances thereto within this state in order to assure that such property will be properly integrated into the economic, social and governmental institutions of the state.~~

~~(b) If, after study of any available federal surplus property, it is determined by a majority of the commission that the procurement of such property is in the public interest, the individual members of the commission may, with the consent of the governor, incorporate under the federal surplus property development corporation laws and develop and dispose of any such available property.~~

~~(c) Shall study social, economic and governmental problems relating to such property; confer with officials of affected local units of government with respect to such problems and propose solutions with respect thereto.~~

~~(d) May employ such personnel as is required to conduct necessary studies and surveys.~~

~~(e) May request of any state agency or any agency of a political subdivision such data as are necessary to accomplish its purposes, and such agencies shall comply with said requests.~~

~~(f) No portion of any property acquired by a corporation created by the commission may incorporate as a city or village or be annexed to any incorporated municipality without the prior approval of the commission.~~

VETOED

SECTION 3. 13.352 (4) (a) of the statutes is amended to read:

13.352 (4) (a) The tribe shall pay the expenses of the tribal representatives. The legislative council may pay expenses incurred by tribal representatives *after March 1, 1963*, in performing their functions on the committee from ~~any tribal~~ funds under the administration of the legislative council.

SECTION 4. 13.45 of the statutes is repealed.

SECTION 4d. 13.64 of the statutes is amended to read:

13.64 Except as provided in s. 13.70 (2), every principal who employs any lobbyist shall within one week after such employment cause the name of said lobbyist to be entered upon the docket filed with the secretary of state. ~~It shall also be the duty of~~ The lobbyist ~~to enter~~ shall also file his name upon the docket with the secretary of state. Upon the termination of such employment such fact may be entered opposite the name of the lobbyist either by the lobbyist or the principal.

SECTION 4g. 13.65 of the statutes is amended to read:

13.65 FILE; AUTHORIZATION. (1) The secretary of state shall prepare and keep a ~~docket~~ file in which shall be entered the name and business address of each lobbyist, the name and business address of his

principal, and the subject ~~or subjects~~ of legislation to which the employment relates. Such ~~doCKET file~~ shall be a public record and open to the inspection of any citizen upon demand at any time during the regular business hours of the office of the secretary of state.

(2) Any principal employing any lobbyist shall, when further subjects of legislation are introduced or arise which such lobbyist is to promote or oppose, make or cause to be made additional entries in the ~~doCKET file~~ stating such employment, so that the ~~doCKET file~~ will show at all times all subjects of legislation in relation to which the lobbyist is employed. The ~~doCKET file~~ may also show the number or designation of bills, resolutions or other measures in relation to which the lobbyist is employed.

(3) Within 10 days after his registration ~~in the doCKET~~, a lobbyist shall file with the secretary of state a written authorization to act as such, signed by his principal.

SECTION 4m. 14.29 (7) of the statutes is repealed.

SECTION 4p. 14.29 (8) of the statutes is amended to read:

14.29 (8) KEEP AND REPORT RECORD OF FEES. Keep a ~~detailed statement record~~ of all fees received by him and include a summary of such ~~statement record~~ in his biennial report.

SECTION 4t. 14.29 (13) of the statutes is created to read:

14.29 (13) LIMITATION ON REFUNDS. No refund of payments made to the secretary of state shall be made for amounts of \$1 or less, unless such refund is specifically requested in writing.

SECTION 5. 14.22 (3) of the statutes is amended to read:

15.22 (3) AUDITS OF DEPARTMENTS. Audit the records of the various state departments at least once each 3 years and, in conjunction therewith, reconcile the records of the department audited with those of the department of administration. Within 30 days after completion of any such audit, he shall file with the governor, the department of administration, the legislative reference ~~library, bureau~~ and the department audited, a detailed report thereof, including his recommendations for improvement and efficiency and including specific instances, if any, of illegal or improper expenditures. Such reports shall be available to the public.

SECTION 5d. 15.22 (12) (e) of the statutes is amended to read:

15.22 (12) (e) ~~T~~ Establish a scale of charges for system installations, audits, inspections and other services rendered by the department of state audit in connection with financial records or procedures of towns, villages, cities, counties, school districts, boards of education and all other local public bodies, boards, commissions, departments or agencies. Upon the completion of such work the department of state audit shall transmit to the clerk of the town, village, city, county, school district, board of education or other local public body, board, commission, department or agency a statement of such charges, except that charges for the installation of cost accounting systems for county highway departments shall be transmitted to the state highway commission and paid from the appropriation made by s. 20.420 (82). Duplicates of such statements shall be filed in the offices of the director and state treasurer. Within 60 days after the receipts of the above statement of charges, the same shall be audited as other claims against towns, villages, cities, counties, school districts, boards of education, other local public bodies, boards, commissions, departments or agencies and the state highway commission are audited, and shall be paid

into the state treasury and credited to the ~~revolving fund provided in program revenue under s. 20.190 (41)~~ (3). Past due accounts of towns, villages, cities, counties, school districts, boards of education and all other local public bodies, boards, commissions, departments or agencies shall be certified to the director on October 1 of each year and included in the next apportionment of state special charges to local units of government.

~~SECTION 5m. 15.995 of the **VETOED** repealed.~~

SECTION 6. 20.001 to 20.004 of the statutes are repealed and recreated to read:

20.001 DEFINITONS AND ABBREVIATIONS. In this chapter terms and abbreviations have the following meanings:

(1) GENERAL FUND GENERAL PURPOSE REVENUES. "General purpose revenues" consist of general taxes, miscellaneous receipts and revenues collected by state agencies which are paid into the general fund, lose their identity, and are then available for appropriation by the legislature. Whenever the terms "executive budget revenues", "unappropriated revenues" or "unassigned receipts" or other similar designations appear in the statutes and when such terms have reference to the general fund, such terms mean "general purpose revenues." They shall be deposited pursuant to s. 20.951. The following types of appropriations may be made from the "general purpose revenues":

(a) *Annual appropriations.* Annual appropriations, indicated by the abbreviation A in s. 20.005, are appropriations which are expendable only for the fiscal year for which they are made. At the end of the fiscal year the unencumbered, unexpended balances shall revert to the general fund. In ss. 20.100 to 20.899 all appropriations of general fund general purpose revenues are annual unless otherwise indicated.

(b) *Biennial appropriations.* Biennial appropriations, indicated by the abbreviation B in s. 20.005, are appropriations which are expendable only for the biennium for which made. Dollar amounts shown in the schedule under s. 20.005 represent the most reliable estimates of the amounts which will be expended in each fiscal year, the total for both years being the biennial appropriation. For accounting purposes, for computation of the surplus at the close of the fiscal year, and for the administration of s. 20.002 (1) the expenditures from biennial appropriations in the 1st year of a biennium shall constitute the appropriations for that year and the unexpended balances of biennial appropriations at the end of the 1st year shall constitute the appropriations for the 2nd year of the biennium. At the end of the biennium the unencumbered, unexpended balances shall revert to the general fund.

(c) *Continuing appropriations.* Continuing appropriations, indicated by the abbreviation C in s. 20.005, are appropriations which are expendable until fully depleted, repealed or amended by subsequent action of the legislature. Whenever dollar amounts are shown in the schedule under s. 20.005 for previously authorized continuing appropriations such amounts represent additional appropriations being authorized.

(d) *Nonrecurring appropriations.* Nonrecurring appropriations, indicated by the abbreviation N in s. 20.005, are appropriations which cease to exist at the end of the fiscal year for which they are made. At that time the unencumbered, unexpended balances shall revert to the general fund. They shall not be subject to s. 20.002 (1).

(e) *Sum sufficient appropriations.* Sum sufficient appropriations, indicated by the abbreviation S in s. 20.005, are appropriations which are

expendable in the amounts necessary to accomplish the purpose specified. Dollar amounts shown under s. 20.005 represent the most reliable estimates of the amounts which will be needed.

(2) **GENERAL FUND PROGRAM REVENUES.** "Program revenues" consist of revenues which are paid into the general fund and are credited by law to an appropriation to finance a specified program or agency. All program revenue appropriations are expendable for the general operation of the program unless otherwise limited in ss. 20.100 to 20.899. Whenever the terms "revolving budget revenues", "appropriated revenues" or "assigned receipts" or other similar descriptions appear in the statutes and when such terms have reference to the general fund, such terms mean "program revenues." They shall be deposited pursuant to s. 20.951. The following types of appropriations may be made from "program revenues":

(a) *Continuing appropriations.* Continuing appropriations, indicated by the abbreviation C in s. 20.005, are appropriations which are expendable until fully depleted or repealed by subsequent action of the legislature. The appropriations for any given year shall consist of the previous fiscal year ending balance together with the program revenues received during the current fiscal year. Unexpended balances shall continue forward to the next fiscal year. Dollar amounts shown in the schedule under s. 20.005 represent the most reliable estimates of the amounts which will be expended during any fiscal year, but shall not be limiting. All program revenue appropriations are continuing unless otherwise indicated in ss. 20.100 to 20.899.

(b) *Lapsing appropriations.* Lapsing appropriations, indicated by the abbreviation A in s. 20.005, are appropriations which are expendable only for the fiscal period for which made. At the end of such fiscal period the unencumbered, unexpended balances shall revert to the general fund. Dollar amounts shown in the schedule under s. 20.005 represent the most reliable estimates of the amounts which will be expended during any fiscal year, but shall not be limiting.

(c) *Biennial appropriations.* Biennial appropriations, indicated by the abbreviation B in s. 20.005, are appropriations which are expendable only for the biennium for which made. Dollar amounts shown in the schedule under s. 20.005 represent the most reliable estimates of the amounts which will be expended in each fiscal year, the total for both years being the biennial appropriation. For accounting purposes, for computation of the surplus at the close of the fiscal year, and for the administration of s. 20.002 (1) the expenditures from biennial appropriations in the 1st year of a biennium shall constitute the appropriations for that year and the unexpended balances of biennial appropriations at the end of the 1st year shall constitute the appropriations for the 2nd year of the biennium. At the end of the biennium the unencumbered, unexpended balances shall revert to the source from which appropriated.

(d) *Mixed appropriations.* Mixed appropriations, indicated by the abbreviation M in s. 20.005, are identical to continuing appropriations described in par. (a), except that unexpended and unencumbered balances in excess of a specified amount shall revert to the general fund at the close of the fiscal period.

(3) **GENERAL FUND TAX REVENUE COLLECTIONS FOR LOCALITIES.** "Tax revenue collections for localities" consist of such portions of state-collected taxes which are paid into the general fund and are appropriated therefrom for distribution to localities under s. 20.552. The types of appropriations which may be made from general fund tax revenue collections for localities are identical to those which may be made from general fund gen-

eral purpose revenues as described in sub. (1) (a), (b) and (e) and general fund program revenues as described in sub. (2) (a) and shall be indicated by identical alphabetic designations.

(4) **SEGREGATED FUND REVENUES.** "Segregated fund revenues" consist of revenues which, by law, are deposited into funds other than the general fund and are available for the purposes for which such funds are created. They shall be deposited pursuant to s. 20.951. The types of appropriations which may be made from segregated fund revenues are identical to those which may be made from general fund general purpose revenues and from general fund program revenues as described in subs. (1) and (2) and shall be indicated by identical alphabetic designations. All noncontinuing segregated fund appropriations shall revert to the fund from which appropriated. In ss. 20.100 to 20.899 all appropriations of segregated fund revenues are annual unless otherwise indicated.

20.002 GENERAL APPROPRIATION STATUTES. (1) **EFFECTIVE PERIOD OF APPROPRIATIONS.** Unless otherwise provided appropriations shall become effective on July 1 of the fiscal year shown in the schedule under s. 20.005 and shall be expendable until the following June 30. If the legislature does not amend or eliminate any existing appropriation on or before July 1 of the odd-numbered years, such existing appropriations provided for the previous fiscal year shall be in effect in the new fiscal year and all subsequent fiscal years until amended or eliminated by the legislature.

(2) **ACCRUED TAX RECEIPTS.** Solely for purposes of relating annual taxes to estimated expenses of the fiscal year ended June 30, 1964, and of fiscal years thereafter, amounts withheld in the last quarter of the fiscal year pursuant to s. 71.20 but not required to be deposited until July 31 following the close of the fiscal year and taxes imposed by subch. III of ch. 77 in the last quarter of the fiscal year but not payable until July 31 following the close of the fiscal year shall be deemed accrued tax receipts as of the close of the fiscal year.

(3) **PAYMENTS FROM REPEALED APPROPRIATIONS.** Where any appropriation is repealed or any balance of an appropriation is caused to revert, any indebtedness incurred under the authority of such appropriation or balance prior to the time as of which such repeal or reversion of balance is to take effect, shall be paid from the appropriation or balance thus repealed or reverted unless otherwise specifically provided by law.

(4) **PRIOR DEBTS PROHIBITED.** No appropriation shall be available for payment of any indebtedness incurred prior to the time such appropriation is to take effect or for any other purpose than that for which it is made unless otherwise specifically provided by law.

(5) **CONDITIONAL APPROPRIATIONS.** All appropriations to any department, expenditures from which, by law, may be made only with the approval of the governor or the commissioner of administration, shall be construed to be conditional appropriations, which shall become available only as contemplated expenditures therefrom are approved by these officers, as required by law.

(6) **UNUSED APPROPRIATIONS.** Whenever a continuing appropriation from any fund has accomplished its purpose or is no longer deemed necessary for such purpose, the commissioner of administration is authorized to lapse such appropriation balance, in whole or in part, to the fund from which appropriated upon consultation with the director of the state agency concerned.

20.003 APPROPRIATION ACTS AND BILLS. (1) FISCAL NOTES. All bills making sum sufficient appropriations or increasing or decreasing existing appropriations or fiscal liability except bills referred to the joint survey committees on retirement systems and tax exemptions shall, before any vote is taken thereon by either house of the legislature if the bill is not referred to a standing committee, or before any public hearing is held before any standing committee, or if no public hearing is held, before any vote is taken by the committee, incorporate as a note a reliable estimate of the amount thereof. Such estimate shall be made by the agency receiving the appropriation. When a fiscal note is prepared after the bill has been introduced, it shall be printed and distributed as are amendments.

(2) **IDENTICAL BILLS.** If an appropriation bill is identical, except for amount, to another appropriation bill, the chief of the legislative reference bureau shall indicate that fact by note to the appropriation bill, giving the number of the other bill.

(3) **REVISOR'S AUTHORITY.** All appropriations made by the legislature shall be listed in ch. 20. The revisor of statutes shall assign numbers in ch. 20 to any appropriation not so numbered pursuant to sub. (5) (a).

(4) **NUMBERING APPROPRIATIONS.** If appropriation laws are enacted which are not numbered to correspond with the alphabetic recodification of ch. 20, the revisor of statutes shall renumber such laws accordingly.

(5) **NUMBERING SYSTEM FOR APPROPRIATIONS.** In the schedule of s. 20.005 (2) (a) and in the text in ss. 20.100 to 20.899, all state agencies shall be arranged alphabetically and each agency shall be assigned a section. Each subsection constitutes a program of such agency, and each paragraph constitutes an appropriation. Appropriations shall be identified according to their source of funds, so that pars. (a) to (f) are appropriations from general purpose revenues as defined in s. 20.001 (1), pars. (g) to (t) are appropriations from program revenues as defined in s. 20.001 (2), and pars. (u) to (z) are appropriations from segregated fund revenues as defined in s. 20.001 (3). Bill draftsmen shall adhere to such standard numbering system and format when creating, repealing or amending the appropriation statutes.

(6) **REVISING INTRODUCTORY LANGUAGE.** Upon receiving the composite corrected schedules from the department of administration pursuant to s. 20.006, the revisor shall substitute for the language in s. 20.005 (1) (intro. par.) and (2) (intro. par.) and (a) (intro. par.), as created by the several budget bills in each session, the language corresponding thereto and shall change the dates accordingly.

20.004 REVENUE BILLS. Any bill increasing or decreasing state revenue except bills referred to the joint survey committee on tax exemptions shall, before any vote is taken thereon by either house of the legislature if the bill is not referred to a standing committee, or before any public hearing is held before any standing committee, or if no public hearing is held, before any vote is taken by the committee, incorporate as a note a reliable estimate of the anticipated change in revenue under the provisions of the bill. Such estimate shall be made by the agency responsible for collecting the revenue. When a fiscal note is prepared after the bill has been introduced, it shall be printed and distributed as are amendments.

SECTION 7. 20.005 of the statutes, as it affects 1965-67 appropriations, is repealed and recreated to read:

20.005 STATE BUDGET. (1) SUMMARY OF THE GENERAL FUND. The

budget governing fiscal operations for the state of Wisconsin for the general fund from July 1, 1965, to June 30, 1967, is summarized as follows:

(a) General fund budget summary

	1965-66	1966-67
General fund general purpose revenue		
Revised estimated balance July 1.....	\$ 22,813,000	\$ -22,138,000
Estimated general purpose revenue.....	345,878,300	369,762,500
Total revenue available.....	\$368,691,300	\$ 347,624,500
General purpose revenue appropriations.....	\$398,829,300	\$ 434,734,500
Estimated lapsed balances.....	-2,500,000	-3,000,000
Estimated deficit, June 30.....	-22,138,000	-84,110,000
General fund program revenue		
Estimated expenditures.....	219,197,700	235,694,700
General fund tax revenue collections for localities		
Shared taxes.....	161,175,200	173,314,000
Property tax relief.....	87,593,700	89,247,300
Estimated total distributions.....	\$248,768,900	\$ 262,561,300

(2) PROGRAM APPROPRIATIONS. There are appropriated to each agency named in par. (a) the amounts shown therein for the programs and other purposes indicated. All appropriations are authorized from the general fund unless otherwise indicated. The letter abbreviations shown designating the type of appropriation apply to both years in the schedule unless otherwise indicated.

(a) The following tabulation is an alphabetic arrangement by state agency of all general fund general purpose revenue and segregated funds revenue appropriations made by the legislature, or anticipated expenditures of general fund and segregated fund program revenue appropriations made by the legislature.

Agency and program	Statute	Type	1965-66	1966-67
Academic facilities comm.....	20.110			
Aids to inst. of higher educ.....	(1)		[5,562,200]	[5,560,100]
General purpose revenue				
Gen. program opns.....	(a)	A	44,100	42,000
Program revenue				
Federal aid.....	(m)	C	5,518,100	5,518,100
Accountancy board.....	20.120			
Registration of accountants.....	(1)		[21,500]	[22,400]
Program revenue				
Agency collections.....	(g)	C	21,500	22,400
Administration, dept. of.....	20.125			
General purpose revenue.....			[9,788,500]	[9,692,000]
Program revenue.....			7,658,500	7,562,000
Program revenue—federal.....			2,125,000	2,125,000
Program revenue—federal.....			5,000	5,000
Administrative supervision and management services.....	(1)		[9,736,300]	[9,689,800]
General purpose revenue				
Gen. program opns.....	(a)	A	7,606,300	7,559,800
Program revenue				
Private consultants.....	(g)	C	2,125,000	2,125,000
Federal grants and contracts.....	(m)	C	5,000	5,000
Gov. comm. on employment of physically handicapped.....	(2)		[2,200]	[2,200]
General purpose revenue				
Gen. program opns.....	(a)	A	2,200	2,200
Management consultants.....	(3)		[50,000]	
General purpose revenue				
Consultant services.....	(a)	B	50,000	
Aeronautics commission.....	20.130			
Program revenue—federal.....			[4,088,600]	[6,700,200]
Program revenue—other.....			1,704,500	3,092,600
Program revenue—other.....			2,384,100	3,607,600
Supervision, promotion and development of airports and aeronautical activities.....	(1)		[4,088,600]	[6,700,200]
Program revenue				
Aviation taxes and fees (administration).....	(g)	A	265,200	206,900

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Agency and program	Statute	Type	1965-66	1966-67
Aviation taxes and fees (aids).....	(h)	C	134,800	193,100
Use of airplanes.....	(i)	A	1,000	1,000
Sponsors contributions, airports.....	(j)	C	1,983,100	3,206,600
Federal aid, airports.....	(m)	C	1,704,500	3,092,600
Aging, commission on.....	20.135			
Improve programs for the aging.....	(1)		[55,800]	[57,700]
General purpose revenue				
Gen. program opns.....	(a)	A	54,300	57,700
Program revenue				
Gifts and grants.....	(g)	C	1,500	---
Agriculture, dept. of.....	20.140			
General purpose revenue.....			[4,229,400]	[4,304,000]
Program revenue—other.....			3,733,700	3,799,900
Program revenue—federal.....			381,100	389,500
Food and trade regulation.....	(1)		114,600	114,600
General purpose revenue.....			[1,439,900]	[1,449,500]
Gen. program opns.....	(a)	A	(1,260,100)	(1,265,200)
Program revenue.....			1,260,100	1,265,200
Related services.....	(g)	C	(179,800)	(184,300)
Sale of supplies.....	(h)	C	61,800	61,800
Pesticide control.....	(i)	C	---	---
Weights and measures.....	(j)	C	38,500	40,000
Dairy trade practices.....	(k)	C	21,500	22,500
Animal disease and plant pest eradication.....	(2)		58,000	60,000
General purpose revenue.....			[1,938,300]	[1,983,000]
Gen. program opns.....	(a)	A	(1,847,300)	(1,897,000)
Animal disease indemnities.....	(b)	B	1,786,800	1,836,500
Program revenue.....			60,500	60,500
Related services.....	(g)	C	(91,000)	(86,000)
Sale of supplies.....	(h)	C	2,000	2,000
Mink research.....	(i)	C	10,000	10,000
Federal funds.....	(m)	C	10,000	5,000
Economic and marketing services.....	(3)		69,000	69,000
General purpose revenue.....			[833,200]	[853,500]
Gen. program opns.....	(a)	A	(608,300)	(619,700)
Fruit and vegetable grading.....	(b)	A	590,100	601,500
Program revenue.....			18,200	18,200
Related services.....	(g)	C	(224,900)	(233,800)
Sale of supplies.....	(h)	C	154,300	161,200
Marketing orders.....	(i)	C	5,000	7,000
Federal funds.....	(m)	C	20,000	20,000
Payments to agricultural societies.....	(4)		45,600	45,600
General purpose revenue.....			[18,000]	[18,000]
State payments.....	(a)		(18,000)	(18,000)
Crop improvement assn.....		A	2,000	2,000
Horticultural society.....		A	1,000	1,000
Livestock breeders' assn.....		A	12,500	12,500
Foreign type cheesemakers' assn.....		A	1,500	1,500
Co-op. poultry improvement assn.....		A	1,000	1,000
Archeological society.....	20.150			
Printing society quarterly.....	(1)		[800]	[800]
General purpose revenue				
Gen. program opns.....	(a)	A	800	300
Architects and professional engineers, board of.....	20.160			
Registration of architects, professional engineers and land surveyors.....	(1)		[107,800]	[112,300]
Program revenue				
Agency collections.....	(g)	C	107,800	112,300
Athletic (boxing and wrestling) commission.....	20.170			
Regulation of boxing.....	(1)		[3,000]	[3,000]
General purpose revenue				
Gen. program opns.....	(a)	A	1,500	1,500
Program revenue				
License fees and taxes.....	(g)	C	1,500	1,500
Attorney general.....	20.180			
Legal service for the state.....	(1)		[770,900]	[786,200]
General purpose revenue				
Gen. program opns.....	(a)	A	745,900	761,200
Special counsel.....	(b)	A	10,000	10,000

Agency and program	Statute	Type	1965-66	1966-67
Expert counsel.....	(c)	C	—	—
Aid to counties for law enforcement.....	(d)	A	15,000	15,000
Legal expenses.....	(e)	S	—	—
Audit, department of.....	20.190		[989,100]	[1,012,900]
General purpose revenue.....			268,300	270,400
Program revenues.....			720,800	742,500
State auditing and reporting.....	(1)		[268,300]	[270,400]
General purpose revenue.....			—	—
Gen. program opns.....	(a)	A	268,300	270,400
County infirmaries cost accounting.....	(2)		—	—
General purpose revenue.....			—	—
Gen. program opns.....	(a)	S	—	—
Municipal auditing and reporting.....	(3)		[720,800]	[742,500]
Program revenue.....			—	—
Agency collections.....	(g)	C	720,800	742,500
Banking department.....	20.200			
Supervision of banks and related financial agencies.....	(1)		[806,000]	[835,100]
Program revenue.....			—	—
Agency collections.....	(g)	C	806,000	835,100
Unclaimed funds.....	(h)	C	—	—
Losses on public deposits.....	(2)		—	—
General purpose revenue.....			—	—
Losses on public deposits.....	(a)	S	—	—
Bank scrip redemption.....	(b)	S	—	—
Segregated revenue.....			—	—
State deposit fund.....	(u)	C	—	—
Bar commissioners.....	20.210			
Bar commission services.....	(1)		[3,000]	[3,000]
General purpose revenue.....			—	—
Gen. program opns.....	(a)	A	3,000	3,000
Basic sciences, examiners in.....	20.220			
Examination in basic sciences.....	(1)		[5,100]	[5,100]
Program revenue.....			—	—
Agency collections.....	(g)	C	5,100	5,100
Building commission.....	20.240			
General purpose revenue.....			[18,869,000]	[20,779,700]
Program revenue—other.....			15,726,700	17,627,200
Building operations.....	(1)		[3,142,300]	[3,152,500]
Program revenue.....			—	—
Agency collections.....	(g)	C	3,142,300	3,152,500
Segregated revenue.....			—	—
Additional appropriation.....	(u)	S	—	—
State building program.....	(2)		[15,726,700]	[17,627,200]
General purpose revenue.....			—	—
Lease rental payments.....	(a)	S	5,683,200	7,983,700
Construction program.....	(b)	S	9,643,500	9,643,500
New 4-yr. college inst.....	(c)	B	400,000	—
Segregated revenue.....			—	—
Long-range building program.....	(x)	C	—	—
Chiropractic examiners.....	20.250			
Registration of chiropractors.....	(1)		[10,700]	[11,200]
Program revenue.....			—	—
Agency collections.....	(g)	C	10,700	11,200
Circuit and county courts.....	20.260			
Circuit courts.....	(1)		[3,552,800]	[3,561,800]
General purpose revenue.....			—	—
Gen. program opns.....	(a)	S	1,125,300	1,134,300
County courts.....	(2)		—	—
General purpose revenue.....			—	—
Gen. program opns.....	(a)	S	2,427,500	2,427,500
Counsel for indigent defendants.....	(3)		—	—
General purpose revenue.....			—	—
Gen. program opns.....	(a)	S	—	—
Civil defense, bureau of.....	20.270			
Preparation for disasters.....	(1)		[1,071,500]	[1,054,400]
General purpose revenue.....			—	—
Gen. program opns.....	(a)	A	96,800	95,500
Medical supplies and blood sets.....	(b)	C	—	—
Program revenues.....			—	—
Federal aid.....	(m)	C	974,700	958,900

CHAPTER 163

Agency and program	Statute	Type	1965-66	1966-67
Civil war centennial commission	20.273			
General administration	(1)			
General purpose revenue				
Gen. program opns.	(a)	C	—	—
Program revenue				
Gifts and grants	(g)	C	—	—
Claims commission	20.275			
Review and payment of claims against the state	(1)		[22,500]	[2,500]
General purpose revenue				
Gen. fund claims	(a)	S	22,500	2,500
Segregated revenue				
Other claims	(u)	S	—	—
Conservation commission	20.280		[4,606,500]	[4,610,700]
General purpose revenue			737,600	741,800
Program revenue (ORAP)			3,868,900	3,868,900
Fish and game operations	(1)		[683,500]	[683,500]
Program revenue			(683,500)	(683,500)
Land acquisition rights	(g)	B	614,400	611,600
Development	(i)	B	50,000	50,000
Aids in lieu of taxes	(m)	S	19,100	21,900
Forestry operations	(2)		[889,300]	[893,500]
General purpose revenue			(387,600)	(391,800)
Forest crop law admin.	(a)	A	4,800	4,800
Forest aids	(b)	S	382,800	387,000
Program revenue			(501,700)	(501,700)
Land acquisition rights, northern forests	(g)	B	359,800	357,100
Development, northern forests	(i)	B	62,500	62,500
County forest recreation aids	(k)	B	74,200	74,200
Aids in lieu of taxes	(m)	S	5,200	7,900
State parks and recreation areas	(3)		[2,770,900]	[2,770,900]
General purpose revenue			(150,000)	(150,000)
State park operations	(a)	A	150,000	150,000
Program revenue			(2,620,900)	(2,620,900)
Land acquisition rights	(g)	B	1,463,700	1,462,800
Development	(i)	B	730,500	730,500
Gen. program opns.	(k)	B	422,000	422,000
Aids in lieu of taxes	(m)	S	4,700	5,600
Education and advertising	(4)		[262,800]	[262,800]
General purpose revenue				
Advertising Wisconsin	(a)	A	200,000	200,000
Program revenue				
Tourist information centers	(g)	B	62,800	62,800
Crime laboratory	20.290			
Technical criminal investigation assistance for authorized officials	(1)		[248,200]	[245,100]
General purpose revenue				
Gen. program opns.	(a)	A	165,700	162,600
Program revenue				
Service fees	(g)	A	82,500	82,500
Deaf, association of	20.300			
Services to the deaf	(1)		[6,100]	[6,000]
General purpose revenue				
Gen. program opns.	(a)	A	6,100	6,000
Dental examiners, board of	20.320			
Registration of dentists and dental hygienists	(1)		[38,100]	[40,300]
Program revenue				
Agency collections	(g)	C	38,100	40,300
Employment relations board	20.340			
Promotion of peace in labor relations	(1)		[224,900]	[225,900]
General purpose revenue				
Gen. program opns.	(a)	A	224,900	225,900
Program revenue				
Publications	(g)	C	—	—
Executive department	20.360			
Executive office and residence opn.	(1)		[214,300]	[229,600]
General purpose revenue				
Gen. program opns.	(a)	A	204,300	219,600
Contingent fund	(b)	A	10,000	10,000
Exposition department	20.365		[1,800,500]	[1,806,300]
General purpose revenue			324,400	325,500

Agency and program	Statute	Type	1965-66	1966-67
Program revenue.....			1,476,100	1,480,800
State fair.....	(1)		[1,476,100]	[1,480,800]
General purpose revenue				
Rental payments.....	(a)	S	—	—
Program revenue				
Gen. program opns.....	(g)	A	1,476,100	1,480,800
Capital improvements.....	(h)	C	—	—
Rental payments.....	(i)	S	—	—
County and district fairs.....	(2)		[824,400]	[325,500]
General purpose revenue				
Administration.....	(a)	A	9,400	10,500
Aids.....	(b)	A	315,000	315,000
Government operations, board on.....	20.385			
General fund.....	(1)		(1,000,000)	(1,700,000)
Gen. program supp.....	(a)	B	1,000,000	1,000,000
Higher educ. supp.....	(b)	B	—	700,000
Schools in financial distress.....	(6)			
General purpose revenue				
Gen. program opns.....	(a)	C	—	—
Governor's commission on human rights.....	20.390			
Education for human rights.....	(1)		[43,500]	[43,000]
General purpose revenue				
Gen. program opns.....	(a)	A	43,100	42,600
Program revenue				
Gifts and grants.....	(g)	C	400	400
Grain and warehouse comm.....	20.400			
Regulation of grain movements.....	(1)		[960,200]	[971,000]
Program revenue				
Agency collections.....	(g)	M	960,200	971,000
Great Lakes compact comm.....	20.403			
Development of seaways and ports.....	(1)		[9,000]	[9,000]
General purpose revenue				
Gen. program opns.....	(a)	A	9,000	9,000
Group insurance board.....	20.408			
Group health and life insurance.....	(1)		[1,185,500]	[1,258,300]
General purpose revenue				
Administration.....	(a)	S	39,500	40,100
Employer contributions.....	(b)	S	1,146,000	1,218,200
Segregated revenue				
Premium payments.....	(u)	C	—	—
Dividends or premium refunds.....	(9)		—	—
Health, state board of.....	20.410			
General purpose revenue.....			[6,984,800]	[7,064,800]
Program revenue.....			2,819,100	2,963,400
Program revenue—other.....			794,100	806,800
Program revenue—federal.....			3,371,600	3,294,600
Public health services.....	(1)		[6,984,800]	[7,064,800]
General purpose revenue			(2,819,100)	(2,963,400)
Gen. program opns.....	(a)	A	1,712,100	1,856,400
Regulation of detergents.....	(b)	A	10,000	10,000
Aids for county nurses.....	(c)	S	67,000	67,000
Aids to tuberculosis sanatoria.....	(d)	S	1,030,000	1,030,000
Program revenues			(4,165,700)	(4,101,400)
Licensing activities.....	(g)	C	656,200	668,500
Internal services.....	(h)	M	81,400	78,000
Transcripts and microfilm services.....	(i)	M	31,400	31,600
Fees for accreditations.....	(j)	C	—	—
Fees for outpatient services.....	(k)	C	11,000	14,000
Reimbursement for medical supplies.....	(l)	C	—	—
Radiation protection act.....	(m)	C	14,100	14,700
Investigations of public health problems.....	(n)	C	—	—
Gifts and grants.....	(o)	C	—	—
Federal aid for public health.....	(p)	C	1,292,600	1,225,600
Federal aid for hospital construction.....	(q)	C	2,000,000	2,000,000
Other federal grants.....	(r)	C	79,000	69,000
Historical society.....	20.430			
Collection and preservation of historical materials for research and publication.....	(1)		[1,234,400]	[1,253,400]
General purpose revenue			(823,100)	(839,600)
Gen. program opns.....	(a)		816,100	832,600
Heat.....	(b)	S	7,000	7,000
Program revenue.....			(411,300)	(413,800)

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Agency and program	Statute	Type	1965-66	1966-67
Fines and collections.....	(g)	C	286,000	288,200
Trust funds.....	(h)	C	103,300	103,600
Historical markers commission—gifts and donations.....	(i)	C	—	—
Fed. funds.....	(m)	C	22,000	22,000
Home and family advisory council.....	20.435			
Research to strengthen family unity.....	(1)		[24,000]	[24,000]
General purpose revenue				
Gen. program opns.....	(a)	A	24,000	24,000
Industrial commission.....	20.440			
Services to labor and industry.....	(1)		[1,631,000]	[1,692,700]
General purpose revenue				
Gen. program opns.....	(a)	A	1,600,000	1,660,900
Program revenue				
Federal funds.....	(m)	C	31,000	31,800
Insurance department.....	20.460			
General purpose revenue.....			[838,600]	[848,700]
Program revenue—other.....			497,000	516,000
Segregated revenue.....			267,900	269,800
Regulation and supervision of insurance companies.....	(1)		[673,800]	[693,900]
General purpose revenue.....			(405,900)	(424,100)
Gen. program opns.....	(a)	A	405,900	424,100
Program revenue.....			(267,900)	(269,800)
Examination of companies.....	(g)	A	178,300	178,400
Outside contractors.....	(h)	C	—	—
Agents' training and licensing.....	(i)	C	89,600	91,400
Trust funds.....	(j)	C	—	—
Arson investigation.....	(2)		[91,100]	[91,900]
General purpose revenue				
Gen. program opns.....	(a)	A	91,100	91,900
Operation of state insurance fund.....	(3)		[42,200]	[42,800]
Segregated revenue				
Administration.....	(u)	A	42,200	42,800
Operation of state life fund.....	(4)		[31,500]	[20,100]
Segregated revenue				
Administration.....	(u)	A	31,500	20,100
Interstate co-operation comm.....	20.470			
Facilitating interstate co-operation.....	(1)		[18,500]	[18,500]
General purpose revenue				
Gen. program opns.....	(a)	A	18,500	18,500
Investment board.....	20.480			
Investment of funds.....	(1)		[280,800]	[291,200]
General purpose revenue				
Gen. program opns.....	(a)	A	280,800	291,200
Judicial council.....	20.490			
Advisory services to the courts and legis.....	(1)		[25,300]	[25,700]
General purpose revenue				
Gen. program opns.....	(a)	A	25,300	25,700
Lands, commissioners of public.....	20.500			
Investments and sale of state school lands.....	(1)		[72,200]	[76,000]
General purpose revenue				
Gen. program opns.....	(a)	A	67,200	71,000
Program revenue				
Federal funds.....	(m)	C	5,000	5,000
Law library.....	20.510			
Law services.....	(1)		[64,600]	[68,700]
General purpose revenue				
Gen. program opns.....	(a)	A	64,600	68,700
Legislative council.....	20.520			
General purpose revenue.....			[184,200]	[184,200]
Program revenue.....			123,000	123,000
Segregated revenue.....			40,000	40,000
Administration and research.....	(1)		21,200	21,200
General purpose revenue			[85,000]	[85,000]
Gen. program opns.....	(a)	B	83,000	83,000
Contingent expenses.....	(b)	B	2,000	2,000
Legislative improvement.....	(2)		[78,000]	[78,000]
General purpose revenue				
Gen. program opns.....	(a)	B	38,000	38,000

Agency and program	Statute	Type	1965-66	1966-67
Program revenue				
Ford foundation grant.....	(g)	B	40,000	40,000
Menominee Indian study.....	(3)			
General purpose revenue				
Gen. program opns.....	(a)	C	—	—
Establish county government.....	(b)	C	—	—
Program revenue				
Gifts and donations.....	(g)	C	—	—
Highway problems study.....	(4)		[21,200]	[21,200]
Segregated fund revenue				
Highway fund.....	(u)	B	21,200	21,200
Legislature.....	20.530		[1,761,900]	[1,872,200]
Operation of legis.....	(1)		[1,548,600]	[1,621,100]
General purpose revenue				
Gen. program opns.....	(a)	S	1,548,600	1,621,100
Special study groups.....	(2)		[30,400]	[28,300]
General purpose revenue				
Jt. survey comm. on retire. systems....	(a)	A	21,900	22,300
Special retirement study.....	(b)	C	—	—
Admin. rules review comm.....	(c)	A	1,000	1,000
National conference of state legis. leaders	(d)	B	5,000	2,500
Jt. survey comm. on tax exemptions....	(e)	A	2,500	2,500
Statutory revision bureau.....	(3)		[48,900]	[49,700]
General purpose revenue				
Gen. program opns.....	(a)	A	48,900	49,700
Legislative reference bureau.....	(4)		[134,000]	[173,100]
General purpose revenue				
Gen. program opns.....	(a)	A	134,000	173,100
Library commission.....	20.535			
Development of library services.....	(1)		[1,417,000]	[1,422,500]
General purpose revenue.....			(247,000)	(252,500)
Gen. program opns.....	(a)	A	247,000	252,500
Program revenue.....			(1,170,000)	(1,170,000)
Gifts and grants.....	(g)	C	800	800
Federal funds.....	(m)	C	1,169,200	1,169,200
Medical examiners, board of.....	20.540			
Registration of physicians, physical therapists and podiatrists.....	(1)		[65,700]	[66,900]
Program revenue			(65,700)	(66,900)
Agency collections.....	(g)	C	65,700	66,900
Mental health advisory committee.....	20.542			
Improve mental health programs.....	(1)		[23,500]	[23,500]
General purpose revenue				
Gen. program opns.....	(a)	A	23,500	23,500
Milwaukee teachers retirement fund.....	20.548			
Milwaukee teachers retire.....	(1)		[3,862,000]	[3,928,300]
General purpose revenue.....			(3,862,000)	(3,928,300)
State contribution.....	(a)	S	2,940,000	2,920,000
Social security contributions.....	(b)	S	1,006,000	1,118,200
Miscellaneous general appropriations.....	20.550			
Compensation, injured state employes.....	(1)	S	[310,000]	[320,000]
General purpose revenue			310,000	320,000
Return of escaped convicts.....	(3)	S	[1,000]	[1,000]
General purpose revenue.....			1,000	1,000
Taxes on state lands.....	(4)	S	[50,000]	[50,000]
General purpose revenue.....			50,000	50,000
Interest on tax refunds.....	(5)	S	[3,000]	[3,000]
General purpose revenue.....			3,000	3,000
Office building rentals.....	(8)	S	[525,000]	[525,000]
General purpose revenue.....			412,500	412,500
Program revenue.....			22,500	22,500
Segregated revenue.....			90,000	90,000
Salary adjustments.....	(30)	S	[1,861,100]	[1,861,100]
General purpose revenue.....			1,861,100	1,861,100
Formula benefit retirement.....	(42)	S	[700,000]	[9,300,000]
General purpose revenue.....			700,000	9,300,000
Miscellaneous tax apportionments.....	20.552		[248,768,900]	[262,561,300]
General fund tax revenue collections for localities.....			(248,768,900)	(262,561,300)
Income tax normal.....	(1)	C	115,041,000	123,675,000
Conservation and regulation cos.....	(3)	C	75,800	76,900
Electric co-operatives.....	(4)	C	816,000	876,000

CHAPTER 163

Agency and program	Statute	Type	1965-66	1966-67
Lt., heat and power cos., munic.....	(5)	C	135,300	144,400
Lt., heat and power cos., private.....	(6)	C	28,738,800	31,486,100
Pipeline companies.....	(7)	C	1,995,200	2,124,800
Railroad companies, terminal tax.....	(8)	C	425,000	425,000
St. ry.; and elect. cos.....	(9)	C	80,500	70,000
Telephone companies.....	(10)	C	6,628,600	7,025,800
Severance tax.....	(11)	C	20,000	20,000
Fire department dues.....	(12)	C	840,000	885,000
Liquor tax.....	(13)	C	6,379,000	6,505,000
Real property tax relief.....	(15)	A	53,000,000	53,000,000
Personal property tax relief.....	(16)	C	34,593,700	36,247,300
Miscellaneous agency accts.....	20.553		[4,324,000]	[4,424,000]
Distribution of national forest income.....	(1)			
Program revenue				
Federal funds.....	(m)	C	120,000	120,000
Transient pauper care.....	(2)			
Program revenue				
Collections.....	(g)	C	4,000	4,000
County institutions; inter-county payments.....	(3)			
Program revenue				
Special charges.....	(g)	C	2,900,000	3,000,000
Tuberculosis sanatoria; inter-county payments.....	(4)			
Program revenue				
Special charges.....	(g)	C	1,300,000	1,300,000
National guard.....	20.570			
Admin. and operation of the Wisconsin national guard.....	(1)		[1,253,900]	[1,256,900]
General purpose revenue.....			(923,000)	(921,000)
Gen. program opns.....	(a)	A	575,700	566,800
Repair and maintenance.....	(b)	B	340,800	347,700
Public emergencies.....	(c)	S	6,500	6,500
National guard technicians.....	(d)	S	—	—
Program revenue.....			(330,900)	(335,900)
Military property.....	(g)	C	22,000	22,000
Fed. aid for armories.....	(m)	C	308,900	313,900
Segregated revenue				
Construction of state armories.....	(u)	C	—	—
Nurses, dept. of.....	20.580			
Registration of nurses.....	(1)		[194,600]	[162,100]
Program revenue				
Gen. program opns.....	(g)	C	159,100	161,300
Nursing education.....	(h)	C	35,500	800
Optometry, examiners in.....	20.590			
Registration of optometrists.....	(1)		[16,500]	[16,500]
Program revenue				
Agency collections.....	(g)	C	16,500	16,500
Personnel board.....	20.600			
Regul. and review of state personnel management.....	(1)		[7,000]	[7,000]
General purpose revenue				
Gen. program opns.....	(a)	A	7,000	7,000
Pharmacy, board of.....	20.610			
Regist. of pharmacists and enforce. of narcotic laws.....	(1)		[98,400]	[99,200]
Program revenue				
Agency collections.....	(g)	C	98,400	99,200
Public employes social security fund.....	20.640			
Admin. and operations.....	(1)		[74,100]	[75,900]
General purpose revenue				
Administration.....	(a)	B	74,100	75,900
Contingency payments.....	(b)	S	—	—
Public instruction.....	20.650			
General purpose revenue.....			[125,279,200]	[134,026,200]
Program revenue—federal.....			112,759,300	120,339,600
Program revenue—other.....			10,167,400	11,065,300
Segregated revenue.....			669,700	659,500
Surplus property.....			1,682,800	1,961,800
Educ. and auxiliary services to local schools.....	(1)		[10,264,200]	[11,306,300]
General purpose revenue.....			(687,900)	(709,500)
Gen. program opns.....	(a)	A	687,900	709,500
Program revenue.....			(9,576,300)	(10,596,800)
Surplus property.....	(g)	C	203,000	203,700

Agency and program	Statute	Type	1965-66	1966-67
School lunch program	(h)	C	400,000	400,000
Publications	(i)	C	—	—
Federal aids	(m)			
Fed. school lunch prog.		C	2,085,000	2,330,000
Fed. school milk program		C	2,889,800	3,100,000
Fed. lunch prog. salvage		C	1,800	2,000
Fed. def. educ. act., title III		C	2,287,900	2,458,700
Fed. def. educ. act., title V		C	424,100	465,300
Fed. vocational education		C	1,196,100	1,516,200
Fed. aid, other		C	88,600	120,900
Financial assistance to local schools	(2)		[105,057,100]	[112,234,800]
General purpose revenue			(103,064,400)	(110,086,600)
Gen. program opns.	(a)	A	129,500	132,100
Indian scholarships	(am)	A	14,000	14,000
State co-op. educ. svc. comm.	(an)	B	17,500	8,800
Elementary and high school aids	(b)		93,150,000	100,176,500
Transportation aids	(bm)	B	8,376,000	8,952,000
High school tuition, foster home children	(c)	A	315,000	350,000
Tuition and transportation for certain children	(cm)	A	31,900	35,200
Co-op. educ. svc. agen.	(d)	A	418,000	418,000
County supervising tchrs.	(e)	A	528,500	—
County superintendent aids	(f)	S	84,000	—
Program revenue			(309,900)	(186,400)
Federal aid	(m)			
Indian education		C	177,900	186,400
Other		C	132,000	—
Segregated revenue			(1,682,800)	(1,961,800)
School library aids	(u)	A	873,000	933,000
Driver education	(v)	C	809,800	1,028,800
Services for handicapped children	(3)		[8,952,100]	[9,542,500]
General purpose revenue			(8,097,300)	(8,687,700)
Gen. program opns.	(a)	A	1,357,300	1,330,800
Deaf scholarships	(b)	S	7,000	7,000
Fuel	(c)	S	31,000	31,000
Aids for handicapped children	(d)	S	6,534,200	7,143,400
Aids for handicapped children, home instr.	(e)	A	140,000	140,000
Tuition, foster home children	(f)	A	27,800	35,500
Program revenue			(854,800)	(854,800)
Activity therapy	(g)	C	6,200	6,200
Vocational rehab. serv.	(h)	C	40,000	40,000
Trust funds	(i)	C	2,000	2,000
Gifts and grants	(j)	C	1,000	1,000
Federal aid	(m)	C	72,100	72,100
Federal aid for crippled children	(q)			
Fund A		C	428,500	428,500
Fund B		C	305,000	305,000
General educational services	(4)		[1,005,800]	[942,600]
General purpose revenue			(909,700)	(855,800)
Gen. program opns.	(a)	A	171,600	178,400
County colleges	(b)	B	738,000	677,300
Substitute teachers	(c)	S	100	100
Program revenue			(96,100)	(86,800)
Publications	(g)	C	4,000	4,000
Gifts and grants	(k)	C	13,500	2,600
Federal aid	(m)	C	78,600	80,200
Public service commission	20.660			
Regulation of public services	(1)		[1,537,900]	[1,564,900]
General purpose revenue				
Gen. program opns.	(a)	A	229,600	226,800
Program revenue				
Utility and railroad regulation	(g)	C	868,800	888,400
Segregated revenue				
Motor transportation	(u)	A	439,500	449,700
Public welfare, dept. of	20.670			
General purpose revenue			[150,916,800]	[152,709,000]
Program revenue—federal			99,065,400	98,787,100
Program revenue—other			42,247,100	43,369,100
Program revenue—other			9,604,300	10,552,800
Mental health services	(1)		[45,434,700]	[47,576,500]
General purpose revenue			(44,859,400)	(47,046,700)
Gen. program opns.	(a)	A	27,979,500	29,181,300

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Agency and program	Statute	Type	1965-66	1966-67
Aids to community mental health clinics	(b)	A	1,003,300	1,043,300
Aids to day care centers for mentally handicapped	(c)	A	421,100	436,100
Aids to county mental hospitals	(d)	S	15,012,900	15,934,400
Fuel	(f)	S	442,600	451,600
Program revenues			(575,300)	(529,800)
Farm operations	(g)	M	195,800	185,400
Activity therapy	(h)	C	8,000	8,000
Federal aid for project participation	(m)	C	244,000	207,200
Federal program participation	(n)	C	127,500	129,200
Correctional services	(2)		[19,859,800]	[20,188,900]
General purpose revenue			(16,140,100)	(16,591,900)
Gen. program opns.	(a)	A	15,092,900	15,477,800
Foster care	(b)	A	666,200	732,100
Fuel	(f)	S	381,000	382,000
Program revenue			(3,719,700)	(3,597,000)
Farm operations	(g)	C	907,400	883,700
Activity therapy	(h)	C	11,900	11,900
Prison industries	(j)	M	2,480,000	2,381,600
Central generating sta.	(jm)	C	317,400	316,600
Girls' school benevolent fund	(k)	C	500	500
Absconding probationers	(km)	C	2,500	2,700
Sale of land	(L)	C	—	—
Sale of land	(Lm)	C	—	—
Family service	(3)		[80,020,500]	[78,285,300]
General purpose revenue			(37,663,800)	(34,693,500)
Gen. program opns.	(a)	A	3,836,300	4,012,200
Workshop for the blind	(am)	A	3,500	3,500
Foster care	(b)	A	2,678,800	2,753,100
Menominee bonds	(c)	C	—	—
Social security aids	(d)	B	30,551,500	27,331,000
Other public asst. aids	(e)	A	580,000	580,000
Fuel	(f)	S	13,700	13,700
Program revenue			(42,356,700)	(43,591,800)
Workshop for the blind	(j)	C	518,200	596,100
Federal aid, projects	(m)	C	18,500	—
Federal aid, programs	(n)	C	863,600	878,700
Federal social security aids	(o)	C	40,956,400	42,117,000
Loans to students	(4)		[4,892,300]	[5,945,100]
General purpose revenue			(392,300)	(445,100)
Interest loss and admin.	(a)	A	(392,300)	(445,100)
Program revenues			(4,500,000)	(5,500,000)
Loans	(j)	C	(4,500,000)	(5,500,000)
Youth conservation camps	(5)		[232,800]	[232,900]
General purpose revenue			(9,800)	(9,900)
Gen. program opns.	(a)	A	9,800	9,900
Program revenue			(223,000)	(223,000)
Oper. of youth camps	(j)	C	223,000	223,000
General administrative appropriations	(8)		[476,700]	[480,300]
General purpose revenue			—	—
Research	(a)	C	—	—
Program revenue			(476,700)	(480,300)
Farm operations	(g)	M	19,100	21,400
Gifts and grants (trust fund)	(i)	C	1,000	1,000
Central warehouse	(j)	C	417,000	418,400
Collections at university hospitals	(k)	A	2,500	2,500
Federal aid for civil defense	(o)	C	37,100	37,000
General appropriations and provisions	(9)		—	—
Radio council	20.690			
Educational broadcasting	(1)		[324,700]	[306,500]
General purpose revenue				
Gen. program opns.	(a)	A	324,700	306,500
Program revenue			—	—
Gifts and grants	(g)	C	—	—
Real estate brokers board	20.700			
Registration of real estate brokers and salesmen and cemetery organizations and salesmen	(1)		[233,900]	[231,100]
Program revenue				
Agency collections	(g)	C	233,900	231,100

Agency and program	Statute	Type	1965-66	1966-67
Recreation committee, state	20.703		[4,575,000]	[4,575,000]
Program revenue			4,575,000	4,575,000
Est. allocated to other depts.			[−4,549,300]	[−4,549,300]
Outdoor recreation and resource development	(1)		[4,549,300]	[4,549,300]
Program revenue	(g)	C	4,549,300	4,549,300
Allocated to other depts.			[−4,549,300]	[−4,549,300]
Planning and co-ordination	(2)		[25,700]	[25,700]
Program revenue	(g)	B	25,700	25,700
Resource development, department of	20.705			
Development of the state's resources	(1)		[1,477,100]	[1,491,300]
General purpose revenue			(676,500)	(686,600)
Gen. program opns.	(a)		676,500	686,600
Program revenue			(800,600)	(804,700)
Local government contributions	(g)	C	187,400	209,700
Conference proceeds	(h)	C	2,000	2,000
Aids for urban parks	(i)	B ✓	98,900	98,900
Federal aid	(m)	C	512,300	494,100
Savings and loan department	20.720			
Supervision of savings and loan associations	(1)		[233,800]	[250,700]
Program revenue				
Agency collections	(g)	C	233,800	250,700
Secretary of state	20.730			
General administration	(1)		[157,500]	[165,800]
General purpose revenue				
Gen. program opns.	(a)	A	157,500	165,800
Presidential electors	(b)	S	—	—
Licensing charities	(2)			
Program revenue				
Gen. program opns.	(g)	C	—	—
Securities, department of	20.740			
Regulation of the sale of securities	(1)		[117,300]	[120,400]
General purpose revenue				
Gen. program opns.	(a)	A	117,300	120,400
Soil and water conservation committee	20.750			
Artificial lake creation	(1)		[133,500]	[133,500]
Program revenue			(133,500)	(133,500)
General program opns.	(g)	B	133,500	133,500
State colleges	20.760			
General purpose revenue			[47,224,500]	[60,127,300]
Program revenue—federal			23,410,200	30,905,800
Program revenue—other			1,572,000	1,933,100
Instruction	(1)		[29,357,600]	[38,343,200]
General purpose revenue				
Gen. program opns.	(a)		19,849,500	26,564,200
Program revenue				
Academic student fees	(g)		9,508,100	11,779,000
Organized research	(2)		[59,100]	[59,100]
General purpose revenue				
Gen. program opns.	(a)	A	59,100	59,100
Student assistance	(3)		[1,623,000]	[2,028,000]
General purpose revenue				
Gen. program opns.	(a)	A	162,800	202,800
Program revenue				
Student loans, Stout	(g)	C	—	—
Federal grants	(m)	C	1,465,200	1,825,200
Care and maintenance of physical facilities	(4)		[3,338,800]	[4,079,700]
General purpose revenue				
Gen. program opns.	(a)	A	2,968,800	3,669,700
Fuel	(b)	S	370,000	410,000
Auxiliary programs and services	(5)		[12,711,500]	[15,485,700]
Program revenue				
Student activity fees	(g)	C	1,057,700	1,210,500
Auxiliary enterprises	(h)	C	11,644,500	14,265,900
Special projects	(i)	C	8,000	8,000
Eichelberger trust Fd. activities	(j)	C	1,300	1,300
General appropriations and provisions	(9)		[129,500]	[131,600]
Gifts and grants	(k)	C	22,700	23,700
Federal grants	(m)	C	106,800	107,900
State scholarship committee	20.776			
Scholarships	(1)			
Program revenue				
Gifts and grants	(g)	C	—	—

Agency and program	Statute	Type	1965-66	1966-67
Supreme court	20.780			
Supreme court proceedings	(1)		[361,500]	[370,800]
General purpose revenue				
Gen. program opns.	(a)	S	361,500	370,800
Tax appeals, board of	20.790		[41,800]	[43,500]
Determination of tax appeals	(1)		[39,300]	[41,000]
General purpose revenue				
Gen. program opns.	(a)	A	39,300	41,000
Determination of equalization appeals	(2)		[2,500]	[2,500]
General purpose revenue				
Gen. program opns.	(a)	S	2,500	2,500
Taxation, department of	20.800		[13,109,700]	[13,660,100]
General purpose revenue			12,679,800	13,220,900
Segregated fund revenue			429,900	439,200
Administration of property and excise tax laws	(1)		[2,649,400]	[2,685,300]
General purpose revenue			(2,219,500)	(2,246,100)
Gen. program opns.	(a)	A	2,194,000	2,216,100
Reassessments and reviews	(b)	S	25,500	30,000
Segregated fund revenue			(429,900)	(439,200)
Motor fuel tax admin.	(u)	A	429,900	439,200
Administration of income, sales and use tax laws	(2)		[6,800,700]	[6,949,200]
General purpose revenue			(6,800,700)	(6,949,200)
Gen. program opns.	(a)	A	6,800,700	6,949,200
Program revenue				
Processing services	(g)	M	—	—
Relief for persons over 65	(3)		[3,659,600]	[4,025,600]
General purpose revenue			(3,659,600)	(4,025,600)
Tax relief payments	(a)	S	3,659,600	4,025,600
Teachers retirement board	20.810			
State teachers retirement	(1)		[21,431,700]	[23,878,700]
General purpose revenue			(21,431,700)	(23,878,700)
State contributions	(a)	S	12,400,000	13,700,000
Adjusted benefits for retired teachers	(b)	S	417,000	399,000
Social security contrib.	(c)	S	9,164,500	10,602,900
Treasurer, state	20.820			
Custodian of state funds	(1)		[120,500]	[112,400]
General purpose revenue				
Gen. program opns.	(a)	A	117,900	112,400
Insurance	(b)	S	2,600	—
Uniform state laws, commission on	20.825			
Uniform state laws	(1)		[3,400]	[3,200]
General purpose revenue				
Gen. program opns.	(a)	A	3,400	3,200
University of Wisconsin	20.830		[138,648,500]	[152,324,000]
General purpose revenue			55,041,000	64,258,900
Program revenue—federal			29,841,900	29,841,900
Program revenue—other			53,765,600	58,228,200
Educational, general and related services	(1)		[110,711,900]	[122,204,100]
General purpose revenue			(50,679,400)	(59,737,200)
Gen. program opns.	(a)		50,138,200	59,141,000
Space heating	(b)	S	541,200	596,200
Program revenue			(60,032,500)	(62,466,900)
Academic student fees	(g)		16,987,600	18,927,400
Gen. operations, addl.	(h)	C	5,703,000	6,197,600
Gifts and donations	(i)	C	7,500,000	7,500,000
Sale of real property	(j)	C	—	—
Federal appropriations	(m)	C	3,141,900	3,141,900
Fed. grants and contracts	(r)	C	26,700,000	26,700,000
Auxiliary enterprises and services	(2)		[15,992,500]	[17,518,700]
Program revenue				
Residence halls	(g)			
Residence halls		C	8,495,800	9,158,500
Short course dorms		C	64,100	64,100
University houses		C	181,800	183,300
Athletic council	(h)	C	1,191,200	1,384,400
Memorial union	(i)	C	2,741,000	3,013,800
Milw. auxiliary enter.	(j)	C	2,385,200	2,711,300
Auxiliary enterprises	(k)	C	933,400	1,003,300
Store division	(L)	C	—	—
Service departments	(m)	C	—	—

Agency and program	Statute	Type	1965-66	1966-67
Construction, acquisition, improvements revolving surpluses.....	(n)	C	—	—
Medical education and treatment.....	(3)		[11,944,100]	[12,601,200]
General purpose revenue.....			(4,361,600)	(4,516,700)
Special program opns.....	(a)	A	295,000	295,000
Public patient treatment.....	(b)	S	3,931,700	4,079,000
State veterans treatment.....	(c)	A	134,900	142,700
Program revenue.....			(7,582,500)	(8,084,500)
University hospitals.....	(g)	C	6,794,500	7,202,500
Student health service.....	(h)	C	783,000	882,000
General provisions.....	(9)			
Program revenue				
Transfers.....	(g)	C	—	—
Cash fund.....	(h)	C	—	—
Veterans affairs department.....	20.840		[1,803,000]	[1,749,500]
Home and encampment for veterans.....	(1)		[1,803,000]	[1,749,500]
General purpose revenue.....			(1,789,000)	(1,735,500)
Gen. program opns.....	(a)	A	1,787,780	1,732,220
United Spanish war veterans.....	(b)	A	1,000	1,000
Fuel.....	(c)	S	35,000	38,500
Cemetery maintenance and beautification.....	(d)	C	500	500
Program revenue.....			(14,000)	(14,000)
Home exchange.....	(g)	C	14,000	14,000
Gifts and bequests.....	(h)	C	—	—
Federal aid.....	(m)	C	—	—
Veterinary examiners, board of.....	20.845			
Registration of veterinarians.....	(1)		[7,700]	[7,700]
Program revenue				
Agency collections.....	(g)	C	7,700	7,700
Vocational and adult education.....	20.850		[16,893,900]	[19,923,400]
General purpose revenue.....			5,749,300	7,850,300
Program revenue—federal.....			11,027,600	11,956,000
Program revenue—other.....			17,000	17,100
Segregated revenue.....			100,000	100,000
Vocational, technical and adult education for youth and adults.....	(1)		[12,198,400]	[13,989,100]
General purpose revenue.....			(4,242,500)	(5,855,800)
Gen. program opns.....	(a)	A	276,400	320,300
Scholarships.....	(b)	A	1,500	1,500
Fire schools.....	(c)	A	45,500	46,300
State aid for vocational and adult education.....	(d)	A	3,824,100	5,392,700
State aid to vocational education in agriculture.....	(e)	A	95,000	95,000
Program revenue.....			(7,855,900)	(8,033,300)
Text material.....	(g)	C	2,000	2,000
Gifts and grants.....	(h)	C	—	—
Conferences.....	(i)	C	—	—
Federal aid, vocational and adult education.....	(m)	C	7,853,900	8,031,300
Segregated revenue				
Driver education.....	(u)	C	100,000	100,000
Vocational rehabilitation for the handicapped.....	(2)		[4,214,500]	[5,445,900]
General purpose revenue.....			(1,506,500)	(1,994,200)
Gen. program opns.....	(a)	A	1,506,500	1,994,200
Program revenue.....			(2,708,000)	(3,451,700)
Artificial limbs and appliances.....	(g)	C	1,000	1,000
Gifts and donations.....	(h)	C	10,500	10,600
Homebound supplies.....	(i)	C	3,500	3,500
Federal aid, vocational rehabilitation.....	(m)	C	2,693,000	3,436,600
Disability determinations.....	(3)		[481,000]	[488,400]
General purpose revenue.....			(300)	(300)
Gen. program opns.....	(a)	S	300	300
Program revenue				
Federal aid.....	(m)	C	480,700	488,100
Watchmaking, board of examiners in.....	20.860			
Registration of watchmakers.....	(1)		[7,100]	[7,100]
Program revenue				
Agency collections.....	(g)	C	7,100	7,100
Water pollution committee.....	20.870			

Agency and program	Statute	Type	1965-66	1966-67
Water pollution control.....	(1)		[261,500]	[268,600]
General purpose revenue.....			(137,800)	(144,900)
Gen. program opns.....	(a)	A	137,800	144,900
Program revenue.....			(123,700)	(123,700)
Gifts and grants.....	(g)	C	21,800	21,800
Federal aid, water pollution control.....	(m)	M	101,900	101,900
Wisconsin retirement fund.....	20.890			
General purpose revenue.....			[6,809,800]	[7,440,000]
Municipal and state employe retirement ...	(1)		[340,500]	[380,500]
General purpose revenue.....			(340,500)	(380,500)
Annuities state employes retirement sys- tem (old).....	(a)	S	25,500	20,500
Aid to certain counties.....	(b)	S	315,000	360,000
Employer contributions.....	(2)		[6,469,300]	[7,059,500]
General purpose revenue.....			(6,469,300)	(7,059,500)
Retirement.....	(a)	S	3,728,900	3,906,500
Social security.....	(b)	S	2,740,400	3,153,000

SECTION 8. 20.006 of the statutes is created to read:

20.006 REVISING SCHEDULE AND TEXT. Immediately following the adjournment sine die of the legislature, or at convenient intervals prior thereto, the department of administration shall amend the schedule set forth in s. 20.005 to include all fiscal acts of the legislature, and submit such composite amended schedules to the revisor of statutes who shall print such revised schedules of all state funds in the ensuing issue of the statutes as s. 20.005. Any dollar amounts, program revenue expenditure limitations or dates, shown in ss. 20.100 to 20.899, shall be changed for each biennium to correspond with s. 20.005.

SECTION 9. 20.007 of the statutes is repealed and recreated to read:

20.007 APPROPRIATION DETAIL. The detail explanation of the appropriations made to the several state agencies, including specific program purposes and restrictions, is contained in ss. 20.100 to 20.899. All appropriations shall be made from the general fund, unless otherwise indicated. Whenever the text in ss. 20.100 to 20.899 refers to "schedule" it means the appropriation schedule under s. 20.005 (2) (a).

SECTION 10. 20.110 to 20.260 (1) of the statutes are repealed and recreated to read:

20.110 ACADEMIC FACILITIES, STATE COMMISSION FOR. There is appropriated to the state commission for academic facilities for the following program:

(1) AIDS TO INSTITUTIONS OF HIGHER EDUCATION. (a) *General program operations*. The amounts in the schedule to carry out the purposes of s. 39.023.

(m) *Federal aid*. All moneys received from federal aids and grants under s. 16.54 as authorized by the governor to carry out the purpose for which made.

20.120 ACCOUNTANCY, BOARD OF. There is appropriated to the state board of accountancy for the following program:

(1) REGISTRATION OF ACCOUNTANTS. (g) *Agency collections*. All moneys received under ch. 135.

20.125 ADMINISTRATION, DEPARTMENT OF. There is appropriated to the department of administration for the following programs:

(1) ADMINISTRATIVE SUPERVISION AND MANAGEMENT SERVICES. (a) *General program operations*. The amounts in the schedule for administrative supervision, policy and fiscal planning and management services and

for the payment of awards pursuant to s. 16.305 and to defray the expenses incurred by the merit award board and the state building commission not otherwise appropriated.

(g) *Private consultants.* All moneys received in reimbursement for services rendered by private consultants on the state's building program, to be used for the employment of private consulting architects, engineers and other technical specialists formally requested by the state building commission in connection with the state building program. All amounts paid from this appropriation shall be reimbursed from moneys authorized for building projects under the state's long-range building program, and such reimbursements shall be deposited in the state general fund to the credit of this paragraph.

(m) *Federal grants and contracts.* All moneys received from the federal government to carry out the purposes for which made.

(2) GOVERNOR'S COMMITTEE ON THE EMPLOYMENT OF THE PHYSICALLY HANDICAPPED. (a) *General program operations.* The amounts in the schedule for expenses of the committee on the employment of the physically handicapped.

(3) MANAGEMENT CONSULTANTS. (a) *Consultant services.* The amounts in the schedule to hire management consultants to study the department of public welfare.

20.130 AERONAUTICS COMMISSION. There is appropriated to the state aeronautics commission for the following program:

(1) SUPERVISION, PROMOTION AND DEVELOPMENT OF AIRPORTS AND AERONAUTICAL ACTIVITIES. (g) *Aviation taxes and fees (administration).* All moneys received from taxes on air carrier companies under ch. 76, from moneys received for registration of aircraft under s. 114.20 and from the state highway fund the excess of the amount collected over the amount refunded under ch. 78 during the preceding fiscal year on motor fuel used in aircraft as determined by the department of taxation. Of this there is allotted for administration the amounts indicated in the schedule. Any balance lapsing from this appropriation shall be credited to the appropriation under par. (h).

(h) *Aviation taxes and fees (aids).* The unencumbered balance in s. 20.130 (41), 1963 stats., on June 30, 1965, and the unallotted balance of the moneys received from the sources enumerated in par (g) for the state's share of airport projects as provided by s. 114.34, for developing airmarking and other air navigational facilities and to reimburse the highway fund for motor fuel taxes on aviation motor fuel refunded in excess of the amount of such taxes collected during the prior fiscal year.

(i) *Use of airplanes.* All moneys received pursuant to s. 114.316 to be used, in addition to the appropriation made by par. (g) for the operation of airplanes. The unencumbered balance on June 30 of each year shall revert to the general fund.

(j) *Sponsors contributions, airports.* All moneys received by the state from any unit of local government for the promotion of aeronautics or for airports or other aeronautical activities under s. 114.33.

(m) *Federal aid, airports.* All moneys received by the state from the United States for the promotion of aeronautics or for airports or other aeronautical activities under s. 114.32.

20.135 AGING, STATE COMMISSION ON. There is appropriated to the state commission on aging for the following program:

(1) IMPROVE PROGRAMS FOR THE AGING. (a) *General program operations.* The amounts in the schedule to carry out the purposes of s. 14.95.

(g) *Gifts and grants.* All moneys received as gifts or grants for the purposes for which made.

20.140 AGRICULTURE, DEPARTMENT OF. There is appropriated to the state department of agriculture for the following programs:

(1) FOOD AND TRADE REGULATION. (a) *General program operations.* The amounts in the schedule for general program operations.

(g) *Related services.* All moneys received from such service fees as are authorized by law for the conduct of related services, including receipts for the testing and analysis of seed under s. 94.46 and grade A milk inspection under s. 97.046.

(h) *Sale of supplies.* All moneys received from the sale of publications and other informational material and supplies to be used for the purchase and sale of such material and supplies.

(i) *Pesticide control.* All moneys received under s. 94.68 for the registration and control of economic poisons under ss. 94.67 to 94.71.

(j) *Weights and measures.* All moneys received under s. 98.04 (2) and from other state agencies for the performance of weights and measures services.

(k) *Dairy trade practices.* All moneys received under s. 100.201 (8) for the regulation of trade practices in the dairy industry under s. 100.201.

(2) ANIMAL DISEASE AND PLANT PEST ERADICATION. (a) *General program operations.* The amounts in the schedule for general program operations.

(b) *Animal disease indemnities.* Biennially, the amounts in the schedule for the payment of animal disease indemnities under ch. 95.

(g) *Related services.* All moneys received from such service fees as are authorized by law for the conduct of related services.

(h) *Sale of supplies.* All moneys received from the sale of publications and other informational material, and vaccines, identification tags, seals and tools for livestock and poultry, to be used for the purchase and sale of such materials and supplies, including 35% of the moneys received for dog license fees under s. 174.09 for furnishing dog tags to counties.

(i) *Mink research.* All moneys received under s. 70.425 for mink research under s. 94.755.

(m) *Federal funds.* All federal moneys received as authorized by the governor under s. 16.54 for the purposes of the program.

(3) ECONOMIC AND MARKETING SERVICES. (a) *General program operations.* The amounts in the schedule for general program operations.

(b) *Fruit and vegetable grading.* The amounts in the schedule for fruit and vegetable grading services under ch. 93.

(g) *Related services.* All moneys received from such service fees as are authorized by law for the conduct of related services, including moneys received for accounting or audit services under ss. 93.06 (6) (b), 100.06 (1) (c) and 100.07, and for fruit and vegetable grading or supervisory services under ss. 93.06 (1m) and 93.09 (10).

(h) *Sale of supplies.* All moneys received from the sale of publications and other informational material and supplies to be used for the purchase and sale of such material and supplies.

(i) *Marketing orders.* All moneys received under ch. 96 for the formulation, issuance, administration and enforcement of marketing orders and making refunds under s. 96.17.

(m) *Federal funds.* All federal moneys received as authorized by the governor under s. 16.54 for the purposes of the program;

(4) PAYMENTS TO AGRICULTURAL SOCIETIES. (a) *State payments.* The amounts in the schedule for the purpose of aid to agricultural societies for the execution of their functions under ss. 94.14 and 94.80.

20.150 ARCHEOLOGICAL SOCIETY. There is appropriated to the Wisconsin archeological society for the following program:

(1) PRINTING SOCIETY QUARTERLY. (a) *General program operations.* The amounts in the schedule for printing the society quarterly, and to otherwise carry on the work of said society. After July 1 of each year the society shall make a report to the department of administration setting forth in detail the receipts and disbursements of the society for the preceding year in such form and detail together with such other information as the department requires. If the department is satisfied that the state aid paid under this section has been accounted for and disbursed for the necessary and proper purposes of the society, it shall approve the payment of the respective amount appropriated under this section.

20.160 ARCHITECTS AND ENGINEERS, REGISTRATION BOARD OF. There is appropriated to the state registration board of architects and professional engineers for the following program:

(1) REGISTRATION OF ARCHITECTS, PROFESSIONAL ENGINEERS AND LAND SURVEYORS. (g) *Agency collections.* All moneys received under ss. 101.31 and 101.315.

20.170 ATHLETIC (BOXING AND WRESTLING) COMMISSION. There is appropriated to the state athletic (boxing and wrestling) commission for the following program:

(1) REGULATION OF BOXING. (a) *General program operations.* The amounts in the schedule to carry out the purposes of ch. 169.

(g) *License fees and taxes.* All moneys received under ch. 169.

20.180 ATTORNEY GENERAL. There is appropriated to the attorney general for the following programs:

(1) LEGAL SERVICE FOR THE STATE. (a) *General program operations.* The amounts in the schedule for general program operations including s. 14.525.

(b) *Special counsel.* The amounts in the schedule for the compensation and expenses of special counsel appointed as provided in s. 14.13.

(c) *Expert counsel.* The balance remaining in the appropriation under s. 20.180 (4), 1963 stats., on June 30, 1965, for the employment of expert counsel to represent the state in matters before the federal communications commission and for the payment of expenses in connection with such proceedings in which any state radio stations are or may become involved. Such expert counsel shall be employed by the attorney general exclusively for the purposes stated herein and shall not be subject to s. 14.13 or come under the classified service.

(d) *Aid to counties for law enforcement.* The amounts in the schedule for distribution to counties containing tax-exempt Indian reservations, to defray the expense of performing additional law enforcement duties of sheriffs arising by reason of federal legislation removing governmental controls over Indians. Distribution shall be made from this appropriation to such counties on the basis of \$2,500 per county annually. Aid shall be released to any such county from this appropriation only upon application

therefor by its board of supervisors to the attorney general showing that a problem exists under this paragraph in such county and certification thereof by the attorney general.

(e) *Legal expenses.* A sum sufficient for the payment of expenses incurred by the attorney general, his deputy or assistants in the prosecution or defense of any action or proceeding in which the state may be a party or may have an interest, for any abstract of title, clerk of court's fees, sheriff's fees, or any other expense actually necessary to the prosecution or defense of such cases, for the payment of expenses incurred where the attorney general's office is not involved, and where the statutes provide that such expenses shall be paid from this appropriation, unless such cost or expenses are charged to some other appropriation.

(9) GENERAL APPROPRIATIONS AND PROVISIONS. At the end of each fiscal year, the attorney general shall render to each of the several state agencies listed in s. 14.54 (5m) a statement of the total cost of legal and other services furnished such agency, including travel expenses and the legal expenses enumerated in sub. (1) (e). Upon receipt of such statement, the respective department head shall certify the amount thereof to the department of administration to be paid into the general fund out of his proper appropriation.

20.190 AUDIT DEPARTMENT. There is appropriated to the department of state audit for the following programs:

(1) STATE AUDITING AND REPORTING. (a) *General program operations.* The amounts in the schedule for state agency audit program operations.

(2) COUNTY INFIRMARIES COST ACCOUNTING. (a) *General program operations.* A sum sufficient for the purposes specified in s. 15.22 (12) (j).

(3) MUNICIPAL AUDITING AND REPORTING. (g) *Agency collections.* All moneys received under s. 15.22 (12), for the purposes of said subsection.

20.200 BANKING DEPARTMENT. There is appropriated to the state banking department for the following programs:

(1) SUPERVISION OF BANKS AND RELATED FINANCIAL AGENCIES. (g) *Agency collections.* All moneys received by the department for the execution of its functions, but on July 1, 1965, \$200,000 shall be transferred to the general fund.

(h) *Unclaimed funds.* All moneys received from unclaimed funds turned over to the state treasurer pursuant to s. 220.08 (14) for disposition in accordance with s. 220.08 (14) and (14a).

(2) LOSSES ON PUBLIC DEPOSITS. (a) *Losses on public deposits.* Such sums as are necessary for the payment to public depositors of losses as defined by s. 34.01 (6) and the expenses of administration and any reinsurance costs. The aggregate of said payments shall not exceed the balance in the state deposit fund as of the close of business on June 30, 1955, plus interest at the rate of 2½% per annum computed to the date of any such payment.

(b) *Bank scrip redemption.* Such sums as are necessary for the redemption of bank scrip.

(u) *State deposit fund.* All moneys received in the state deposit fund to carry out the purposes for which said fund was created and to be used as provided in ch. 34.

20.210 BAR COMMISSIONERS. There is appropriated to the state bar commissioners for the following program:

(1) BAR COMMISSION SERVICES. (a) *General program operations.* The amounts in the schedule for general program operations. All moneys received under s. 256.28 (5) shall be paid into the general fund as general purpose revenue.

20.220 BASIC SCIENCES, BOARD OF EXAMINERS IN. There is appropriated to the state board of examiners in basic sciences for the following program:

(1) EXAMINATION IN BASIC SCIENCES. (g) *Agency collections.* All moneys received under ss. 147.01 to 147.12.

20.240 BUILDING COMMISSION. There is appropriated to the state building commission for the following programs:

(1) BUILDING OPERATIONS. (g) *Agency collections.* All moneys received by the commission under ss. 14.86 and 14.89 from building project rentals and charges, including moneys received from conveyances and leases consummated under ss. 14.86 and 14.89, for payment of the costs of operation and maintenance of building projects leased or re-leased by the commission under ss. 14.86 and 14.89, for payment of rentals due the Wisconsin state public building corporation or other nonprofit sharing corporation on such projects, and for payment to the state insurance fund of one-twentieth of the amounts transferred pursuant to chapter 325, laws of 1959.

(u) *Additional appropriation.* A sum sufficient from the state building trust fund for the purposes of par. (g) to the extent that said appropriation is insufficient.

(2) STATE BUILDING PROGRAM. In addition to such other appropriations as are made by law and in the interests of continuity of the state building program there is appropriated to the state building trust fund:

(a) *Lease rental payments.* A sum sufficient to make the rental payments under ss. 20.670 (9) (u), 20.760 (9) (u) and 20.830 (9) (u). The state building commission may approve lease agreements for the rental of buildings, structures and facilities having a total project value which in the aggregate does not exceed \$268 million on those building projects for which the payment of rentals is appropriated by this section.

(b) *Construction program.* A sum sufficient equal to 1½% of the value of state buildings, structures, utility plants and equipment therein, excepting those under the jurisdiction of the highway commission, as appraised by the department of administration in accordance with s. 13.351 (3), for purposes of carrying out the long-range building program under s. 13.351.

(c) *New 4-year college institutions.* Biennially, the amounts in the schedule to be allocated by the commission for preliminary planning, surveys and architectural design of new collegiate institutions, as may be authorized by the 1965 legislature. Of these amounts, a sum sufficient shall be used to reimburse the coordinating committee for higher education for any expenses incurred for this purpose.

(x) *Long-range building program.* All moneys not otherwise appropriated from the state building trust fund for purposes of carrying out the long-range building program under s. 13.351. The state building trust fund shall consist of all appropriations or transfers made thereto by the legislature, together with all donations, gifts, bequests or contri-

butions of money or other property, all restored advances and all investment income.

20.250 CHIROPRACTIC, BOARD OF EXAMINERS IN. There is appropriated to the state board of examiners in chiropractic for the following program:

(1) REGISTRATION OF CHIROPRACTORS. (g) *Agency collections*. All moneys received under ss. 147.23 to 147.26.

20.260 CIRCUIT AND COUNTY COURTS. There is appropriated to the administrator of courts:

(1) CIRCUIT COURTS. (a) *General program operations*. A sum sufficient for salaries and expenses of the judges, reporters and assistant reporters of the circuit courts, upon vouchers duly verified and certified by the administrator of courts, and filed with the department of administration.

SECTION 11. 20.260 (2) of the statutes is renumbered 20.260 (3), and revised to read:

20.260 (3) COUNSEL FOR INDIGENT DEFENDANTS. (a) *General program operations*. A sum sufficient to reimburse counties for court costs as provided by s. 957.26 (1m).

SECTION 12. 20.265 of the statutes is renumbered 20.260 (2), and revised to read:

20.260 (2) COUNTY COURTS. (a) *General program operations*. A sum sufficient for salaries and expenses of the judges, reporters and assistant reporters of the county courts, and for employer contributions under ss. 66.89 and 253.07 (1), upon vouchers duly verified and certified by the administrator of courts, and filed with the department of administration.

SECTION 13. 20.270 (intro. par.), (1), (2) and (41) of the statutes are renumbered 20.270 (intro. par.) and (1) (a), (b) and (m), respectively, and revised to read:

20.270 CIVIL DEFENSE, BUREAU OF. There is appropriated to the state bureau of civil defense for the following program:

(1) PREPARATION FOR DISASTERS. (a) *General program operations*. The amounts in the schedule for general program operations.

(b) *Medical supplies and blood sets*. The balance remaining in the appropriation under s. 20.270 (2), 1963 stats., on June 30, 1965, for the purchase of medical supplies and blood sets.

(m) *Federal aid*. All moneys from the United States pursuant to any act of congress or pursuant to federal authority for civil defense purposes, and any gifts or grants of money from any person to the state for civil defense purposes.

SECTION 14. 20.273 and 20.275 of the statutes are repealed and recreated to read:

20.273 CIVIL WAR CENTENNIAL COMMISSION. There is appropriated to the civil war centennial commission:

(1) GENERAL ADMINISTRATION. For the administration of its program as set forth in chapter 21, laws of 1959.

(a) *General program operations*. The balance remaining in the appropriation under s. 20.273 (1), 1963 stats., on June 30, 1965, for the ad-

ministration of chapter 21, laws of 1959. The unencumbered, unexpended balance remaining on June 30, 1966, shall lapse to the general fund.

(g) *Gifts and grants.* All moneys, gifts and grants received to carry out the purposes for which made or received.

20.275 CLAIMS COMMISSION. There is appropriated to the state claims commission for the following program:

(1) REVIEW AND PAYMENT OF CLAIMS AGAINST THE STATE. (a) *General fund claims.* A sum sufficient for the program under s. 15.94.

(u) *Other claims.* From the conservation fund and the highway fund a sum sufficient for the program under s. 15.94.

SECTION 15. 20.280 (1) to (3) of the statutes are created to read:

20.280 CONSERVATION COMMISSION. (1) FISH AND GAME OPERATIONS. (g) *Land acquisition rights.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for the acquisition of additional fish and game management land, land use easements under s. 23.09 (7) (d) 3 and (16) and other land use rights.

(i) *Development.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for the development of fish and game management lands.

(m) *Aids in lieu of taxes.* Biennially from the general fund, a sum sufficient from moneys allocated under s. 20.703 (1) (g) for paying aids to municipalities on lands pursuant to s. 70.113.

(2) FORESTRY OPERATIONS. (a) *Forest crop law administration.* From the general fund, the amounts in the schedule for administration of the forest crop law.

(b) *Forest aids.* From the general fund, a sum sufficient to pay forest crop aids under s. 28.11 (8) (a) and ch. 77.

(g) *Land acquisition rights, northern forests.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for the acquisition of northern forest recreational lands and land use easements and other land rights under s. 23.09 (7) (d) 1 and (16).

(i) *Development, northern forests.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for the development of northern forest recreational lands.

(k) *County forest recreation aids.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for state aid for recreational development on county forest lands under s. 23.09 (17).

(m) *Aids in lieu of taxes.* Biennially from the general fund, a sum sufficient from moneys allocated under s. 20.703 (1) (g) for paying aids to municipalities on lands pursuant to s. 70.113.

(3) STATE PARKS AND RECREATION AREAS. (a) *State park operations.* From the general fund, the amounts in the schedule for state parks under ss. 23.09 (7) (d) 2 and 27.01.

(g) *Land acquisition rights.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for the acquisition of state park and recreation lands, land use easements and other land rights under s. 23.09 (7) (d) 2 and (16).

(i) *Development.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for development of park and recreation lands.

(k) *General program operations.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for operation of park and recreation lands.

(m) *Aids in lieu of taxes.* Biennially from the general fund, a sum sufficient from moneys allocated under s. 20.703 (1) (g) for paying aids to municipalities on lands pursuant to s. 70.113.

SECTION 15m. 20.280 (4) of the statutes, as created by chapter 137, laws of 1963, is repealed and recreated to read:

20.280 (4) EDUCATION AND ADVERTISING. (a) *Advertising Wisconsin.* From the general fund, the amounts in the schedule for the execution of its functions under s. 23.09 (7) (L).

(g) *Tourist information centers.* Biennially from the general fund, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for operation of tourist information centers.

SECTION 16. 20.290 to 20.360 of the statutes are repealed and recreated to read:

20.290 CRIME LABORATORY. There is appropriated to the state crime laboratory for the following program:

(1) TECHNICAL CRIMINAL INVESTIGATION ASSISTANCE FOR AUTHORIZED OFFICIALS. (a) *General program operations.* The amounts in the schedule for the purposes specified under ch. 165.

(g) *Service fees.* All moneys collected from counties pursuant to s. 165.01 (8) and from contracts with other state agencies for technical services rendered, but revenues in excess of the expenditure amounts shown in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year any balance in this paragraph shall revert to the general fund, but in event of an overdraft such overdraft shall be carried forward to the succeeding fiscal year.

20.300 DEAF, ASSOCIATION OF. There is appropriated to the Wisconsin association of the deaf for the following program:

(1) SERVICES TO THE DEAF. (a) *General program operations.* The amounts in the schedule for general program operations upon the certification by the treasurer of the Wisconsin association of the deaf.

20.320 DENTAL EXAMINERS, BOARD OF. There is appropriated to the state board of dental examiners for the following program:

(1) REGISTRATION OF DENTISTS AND DENTAL HYGIENISTS. (g) *Agency collections.* All moneys received under ch. 152.

20.340 EMPLOYMENT RELATIONS BOARD. There is appropriated to the Wisconsin employment relations board for the following program:

(1) PROMOTION OF PEACE IN LABOR RELATIONS. (a) *General program operations.* The amounts in the schedule as provided in subchs. I and IV of ch. 111.

(g) *Publications.* All moneys received from the sale of publications, reports and other copied material, for the preparation of such materials.

20.360 EXECUTIVE DEPARTMENT. There is appropriated to the governor for the following program:

(1) EXECUTIVE OFFICE AND RESIDENCE OPERATION. (a) *General program operations.* The amounts in the schedule for the general operation of

the executive office. The lieutenant governor when acting as governor, because of the temporary absence or temporary disability of the governor, shall receive additional compensation at the rate of \$25 per day. When acting as governor because of a vacancy in the office of governor created by the happening of any contingency specified in s. 17.03, he shall receive the annual salary and all other rights, privileges and emoluments of the office of governor. The annual salary paid in such instance shall be in lieu of all other compensation provided for the lieutenant governor. The governor shall be entitled to his expenses and any expenses in connection with any conferences of governors, as prescribed in s. 14.24.

(b) *Contingent fund.* The amounts in the schedule for contingent expenses at the discretion of the governor but a statement of all such expenditures shall be rendered to the legislature at the beginning of each regular session.

SECTION 17. 20.365 (intro. par.) and (3), (31) and (61) of the statutes are renumbered 20.365 (intro. par.) to (2), and revised to read:

20.365 EXPOSITION DEPARTMENT. There is appropriated to the Wisconsin exposition department for the following programs:

(1) STATE FAIR. (a) *Rental payments.* A sum sufficient for the payment of rentals on leases and subleases entered into pursuant to s. 27.30 (3) (c) on projects designated by the state building commission when the projects are initiated, if the moneys appropriated by par. (i) are inadequate for the purposes specified by that paragraph.

(g) *General program operations.* The unencumbered balance remaining under s. 20.365 (61) (b) 1, 1963 stats., on June 30, 1965, and all moneys received for or on account of the operation of the state fair, other events, or state fair park except as provided by subd. 1. The amounts in the schedule are allocated for general program operations. With the approval of the board on government operations, the appropriations made by this paragraph may be supplemented from the department's receipts. Any surplus of receipts shall be transferred to par. (h) when determinable.

1. Agency agreements. All moneys received under agency agreements, under which the state exposition department assumes no official liability, to be accounted for in detail, as agency transactions, and to be paid to the persons entitled thereto.

2. State fair receipts, prompt audit. All moneys collected or received for or on account of the operation of the state fair shall be deposited within one week into the general fund, except as provided in subd. 1. The state treasurer and commissioner of administration or their duly authorized representatives shall be in attendance at the state fair each year to receive such moneys and to audit and pay expenditures duly certified by the state exposition department as having been necessarily incurred in the operation of the state fair.

3. Revolving fund for special events and change purposes. Of the receipts from the operation of the state fair park, not to exceed \$60,000 during the period one month preceding and one week after the annual state fair and \$15,000 at all other times may be deposited as an imprest cash fund in a Milwaukee or West Allis bank approved by the state treasurer as a fund upon which to draw to obtain sufficient change for operation of the state fair and state fair park.

(h) *Capital improvements.* The unencumbered balance under s. 20.365 (61) (b) 2, 1963 stats., on June 30, 1965, and the surplus of receipts transferred from par. (g) after the appropriations are made for general pro-

gram operations, to be used for the acquisition of land, the payment of construction costs, including architectural and engineering services, furnishings and equipment, and temporary financing necessary to provide facilities for exposition purposes. In the purchase of land the department shall comply with s. 20.926. It is the intent of the legislature that surplus receipts accruing after the department enters into a lease agreement under par. (i) are to be reserved for the purposes of that paragraph.

(i) *Rental payments.* A sum sufficient to the state exposition department from the surplus receipts after the appropriations for general program operations are made for the payment of rentals on leases and subleases entered into pursuant to s. 27.30 (3) (c), without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those covered by such leases and subleases, on projects designated by the state building commission when the projects are initiated.

(2) COUNTY AND DISTRICT FAIRS. (a) *Administration.* The respective amounts in the schedule for the inspection and supervision of organizations receiving aids for fairs.

(b) *Aids.* The respective amounts in the schedule for state aids to counties and agricultural societies, associations or boards and to incorporated dairy or livestock associations, not to exceed \$10,000 per fair as provided in s. 27.30 (5). If the total due to the several counties and agricultural societies under s. 27.30 (5) exceeds the amount herein appropriated, the Wisconsin exposition department shall equitably prorate this appropriation.

SECTION 18. 20.380 of the statutes is repealed.

SECTION 19. 20.385 (1) and (3) of the statutes are consolidated, renumbered 20.385 (1) (a), and revised to read:

20.385 (1) GENERAL FUND. (a) *General program supplementation.* Biennially, the amounts in the schedule to be used to supplement appropriations of the general fund which prove insufficient because of unforeseen emergencies or which prove insufficient to accomplish the purposes for which made, for payment of actual and necessary expenses of members other than the governor in attending meetings of the board, and other miscellaneous expense not to exceed \$250. Allotments from this appropriation shall be made as provided in s. 14.72. The governor may under this paragraph allot sums not in excess of \$1,000 to any department when necessary, without a meeting of the board. All allotments made by the board or by the governor in an emergency shall be certified to the department of administration, and expenditures therefrom shall be shown in the state budget report as an additional cost of the department, board, commission, institutions or programs to which such allotments were made.

SECTION 19g. 20.385 (1) (b) of the statutes is created to read:

20.385 (1) (b) *Higher education program supplementation.* Biennially, the amounts in the schedule to be used to supplement the appropriations of public higher education programs which prove insufficient because of unforeseen enrollment increases.

SECTION 19m. 20.385 (6) of the statutes is renumbered 20.385 (6) (a).

SECTION 20. 20.385 (4), (5), (20), (21) and (22) of the statutes are renumbered to be 20.385 (9) (a), (b), (c), (d) and (e), respectively.

SECTION 21. 20.390 of the statutes is repealed and recreated to read:

20.390 GOVERNOR'S COMMISSION ON HUMAN RIGHTS. There is appropriated to the governor's commission on human rights for the following program:

(1) EDUCATION FOR HUMAN RIGHTS. (a) *General program operations.* The amounts in the schedule for general program operations.

(g) *Gifts and grants.* All moneys received from gifts, grants, bequests, and devises, for use as provided in ss. 15.85 and 15.855.

SECTION 22. 20.393 of the statutes is repealed.

SECTION 23. 20.400 to 20.410 of the statutes are repealed and recreated to read:

20.400 GRAIN AND WAREHOUSE COMMISSION. There is appropriated to the grain and warehouse commission for the following program:

(1) REGULATION OF GRAIN MOVEMENTS. (g) *Agency collections.* All moneys received under ch. 126; but any unexpended balance in excess of \$100,000 as of June 30 of any year shall revert to the general fund.

20.403 GREAT LAKES COMPACT COMMISSION. There is appropriated to the great lakes compact commission for the following program:

(1) DEVELOPMENT OF SEAWAYS AND PORTS. (a) *General program operations.* The amounts in the schedule for the program as provided under s. 30.22.

20.408 GROUP INSURANCE BOARD. There is appropriated for the following program:

(1) GROUP HEALTH AND LIFE INSURANCE. (a) *Administration.* To the group insurance board, annually, a sum sufficient for the execution of its functions under s. 66.919.

(b) *Employer contributions.* To the various state agencies from the respective funds from which state employes and officers' salaries are paid from the general purpose revenues or from segregated fund revenues, as the case may be, annually, beginning July 1, 1965, a sum sufficient to supplement the respective appropriations of the state agencies in the amount necessary to pay the cost of state contributions for state employes' group health and life insurance under s. 66.919 and s. 66.905 (8). Payments from this appropriation shall be upon vouchers certified by the director of the group insurance fund.

1. In this paragraph any segregated fund revenues credited by law directly to an appropriation shall be deemed "program revenue" as defined for the general fund.

2. All contributions by the state for employes of activities financed from program revenues shall be charged to such self-supporting appropriations from which salaries of employes are paid, but if said appropriations are exhausted or not available the contributions for fringe benefits shall be charged to the general purpose revenues of the program and fund from which such salaries are paid.

(u) *Premium payments.* To the group insurance board, all moneys received from group life and health insurance contributions pursuant to s. 66.919 for payments by the board to insurance carriers.

(9) DIVIDENDS OR PREMIUM REFUNDS. To the group insurance board, all dividends or premium credits becoming available under the terms of the group life and health insurance contracts to be apportioned by said

board, prior to the close of each fiscal year, 1st to reimburse the general fund for the administrative expenses paid from the appropriations made under sub. (1) (a) during the preceding fiscal year, and 2nd any excess may be used to reimburse the respective funds for contributions made in the ratio in which the contributions were made or may be applied for the benefit of employes continuing to be insured under the contract, or to the reduction of premium payments in the following contract year, or to establish reserves to stabilize the costs in subsequent years, or to purchase additional insurance to be in effect during the following contract year.

20.410 HEALTH, STATE BOARD OF. There is appropriated to the state board of health for the following program:

(1) PUBLIC HEALTH SERVICES. (a) *General program operations.* The amounts included in the schedule for general program operations.

(b) *Regulation of detergents.* The amounts included in the schedule for the regulation of detergents as described in s. 144.14.

(c) *Aids for county nurses.* A sum sufficient for the payment of aids to counties employing county nurses as provided in s. 141.065.

(d) *Aids to tuberculosis sanatoria.* A sum sufficient for state aid to tuberculosis sanatoria to be expended as provided in ss. 50.04 and 58.06 (2) and for outpatient diagnosis or treatment at public health dispensaries to be expended as provided in s. 50.06 (6).

(g) *Licensing activities.* Eighty-eight per cent of all moneys received under chs. 145, 156, 158, 159 and 160 to be used for the purposes provided in said chapters, except that on July 1, 1965, \$50,000 of the balance remaining in the account for cosmetology shall lapse to the general fund.

(h) *Internal services.* All moneys received from services rendered by the internal services division to be expended for clerical licensing operations and such other similar services as are required. Insofar as is practicable, all such internal services shall be billed at cost. Whenever the unencumbered balance of this appropriation exceeds \$16,000 on June 30, the excess shall revert to the general fund.

(i) *Transcripts and microfilm services.* All moneys received under s. 69.02 (3) (c) and (e) for the functions under said paragraphs. Whenever the unencumbered balance of this appropriation exceeds \$10,000 on June 30, the excess shall revert to the general fund.

(j) *Fees for accreditations.* All moneys received from fees for accrediting nursing homes, convalescent homes, and homes for the aged.

(k) *Fees for outpatient services.* All moneys received under s. 50.06 (6) for the execution of the board's functions under s. 50.06 (6).

(L) *Reimbursement for medical supplies.* All moneys received as reimbursement for medical supplies to be used for the purchase and distribution of such supplies.

(m) *Radiation protection act.* All moneys received under s. 140.54 for the administration of ss. 140.50 to 140.60.

(n) *Investigations of public health problems.* All moneys received under s. 140.05 (14).

(o) *Gifts and grants.* All moneys received from gifts and grants for the purpose for which made.

(p) *Federal aid for public health.* All moneys received from the federal government as aid for public health services, for the purposes specified in the acts of congress pursuant to which such federal aid is given and in accordance with plans prepared by the board and approved by the U.S.

children's bureau and the U.S. public health service for public health assistance to the states.

(q) *Federal aid for hospital construction.* All moneys received from the federal government for a construction project approved by the surgeon general under ss. 140.10 to 140.22 to be used solely for payments due applicants for work performed or purchases made in carrying out the approved projects.

(r) *Other federal grants.* All moneys received from such other federal funds as authorized by the governor under s. 16.54 in carrying out the program.

SECTION 24. 20.429 and 20.430 of the statutes are consolidated, renumbered 20.430, and revised to read:

20.430 HISTORICAL SOCIETY. There is appropriated to the state historical society for the following program:

(1) COLLECTION AND PRESERVATION OF HISTORICAL MATERIALS FOR RESEARCH AND PUBLICATIONS. (a) *General program operations.* The amounts in the schedule for general program operations.

(b) *Heat.* A sum sufficient to reimburse the board of regents of the university for heat supplied the state historical society.

(g) *Fines and collections.* All fines, fees or other moneys received by the society, except such moneys as are otherwise specifically appropriated by law.

(h) *Trust funds.* All moneys, securities or other assets received from gifts, grants, bequests or devises to be used to carry out the purposes for which made or received. Gifts or bequests which, because of the stipulation of the donor or the provisions of the bequests, must be invested shall be placed under the management and supervision of the state of Wisconsin investment board. The income from such investments shall be credited to this appropriation and, except where reinvestment is required by the terms of the gift or bequest, shall be expended by the state historical society in accordance with provisions of the trust, gift or bequest.

(i) *Historical markers commission—gifts and donations.* All moneys received from gifts, and bequests made to the historical markers commission as provided by s. 44.15 (3) to carry out the purposes of s. 44.15.

(m) *Federal funds.* All federal funds received as authorized by the governor under s. 16.54 in carrying out the purposes of the program.

SECTION 25. 20.435 and 20.440 (intro. par.) to (42) of the statutes are consolidated, renumbered 20.435 and 20.440 (intro. par.) and (1), and revised to read:

20.435 HOME AND FAMILY, STATE ADVISORY COUNCIL FOR. There is appropriated to the state advisory council for home and family for the following program:

(1) RESEARCH TO STRENGTHEN FAMILY UNITY. (a) *General program operations.* The amounts in the schedule for the program specified under s. 245.33.

20.440 INDUSTRIAL COMMISSION. There is appropriated to the industrial commission for the following program:

(1) SERVICES TO LABOR AND INDUSTRY. (a) *General program operations.* The amounts in the schedule for general program operations.

(m) *Federal funds.* All federal funds received as authorized under s. 16.54 to carry out the purposes of the program.

SECTION 26. 20.460 (intro. par.) to (44) of the statutes are consolidated, renumbered 20.460 (intro. par.) to (4), and revised to read:

20.460 INSURANCE DEPARTMENT. There is appropriated to the insurance department for the following programs:

(1) REGULATION AND SUPERVISION OF INSURANCE COMPANIES. (a) *General program operations.* The amounts in the schedule for general program operations.

(g) *Examination of companies.* All moneys received from insurance organizations examined by the department, but revenues credited herein in excess of the expenditure amounts shown in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year any balance in this paragraph shall revert to the general fund, but in the event of an overdraft such overdraft shall be carried forward to the succeeding fiscal year.

(h) *Outside contractors.* All moneys received under ss. 200.04 (4) and 211.07 for the examination of those insurance companies and employe welfare funds not conducted by the insurance department to be used for payment to outside contractors appointed by the commissioner under chs. 200 and 211.

(i) *Agents' training and licensing.* All moneys received under s. 200.13 (16m) for the preparation, printing, and distribution of agents' qualification training manuals and the administration of the agents' licensing program.

(j) *Trust funds.* All moneys received pursuant to ss. 200.09, 220.08 (14) and 268.31 for disposition in accordance with ss. 220.08 (14) and (14a) and 268.31.

(2) ARSON INVESTIGATION. (a) *General program operations.* The amounts in the schedule for the general program operations.

(3) OPERATION OF STATE INSURANCE FUND. All moneys paid into the state insurance fund under ss. 210.02 and 210.04, for the following purposes:

(u) *Administration.* The amounts in the schedule for administration.

(4) OPERATION OF STATE LIFE FUND. All moneys paid into the state life fund under s. 210.05, for the following purposes:

(u) *Administration.* The amounts in the schedule for administration.

SECTION 27. 20.470 and 20.480 (1) of the statutes are renumbered 20.470 (intro. par.) and (1) and 20.480 (intro. par.) and (1), and revised to read:

20.470 INTERSTATE CO-OPERATION COMMISSION. There is appropriated to the interstate co-operation commission for the following program:

(1) FACILITATING INTERSTATE CO-OPERATION. (a) *General program operations.* The amounts in the schedule for the program under s. 14.75.

20.480 INVESTMENT BOARD. There is appropriated to the state of Wisconsin investment board for the following program:

(1) INVESTMENT OF FUNDS. (a) *General program operations.* The amounts in the schedule for general program operations. At the end of each fiscal year the board shall bill the funds which it controls for the amount expended in investing such funds, including the cost of employer contributions to group insurance plans, the Wisconsin retirement fund and public employe social security fund, and the general fund shall be re-

imbursed by the income of said funds or through s. 25.17 (9) for the amount expended under this appropriation.

SECTION 28. 20.488 of the statutes is renumbered 20.550 (9), and revised to read:

20.550 (9) JUDGMENT DEBTOR RELIEF COMMISSION. There is appropriated to the judgment debtor relief commission from the respective funds from which the salaries of state law enforcement officers are paid, a sum sufficient for the payment of amounts awarded toward the payment of judgments, counsel fees and costs as provided in s. 285.06.

SECTION 29. 20.490 to 20.500 (41) of the statutes are consolidated, renumbered 20.490 to 20.500 (1) and revised to read:

20.490 JUDICIAL COUNCIL. There is appropriated to the judicial council for the following program:

(1) ADVISORY SERVICES TO THE COURTS AND LEGISLATURE. (a) *General program operations*. The amounts in the schedule for the program under s. 251.181.

20.500 LANDS, COMMISSIONERS OF PUBLIC. There is appropriated to the commissioners of the public lands for the following program:

(1) INVESTMENT AND SALE OF STATE SCHOOL LANDS. (a) *General program operations*. The amounts in the schedule for general program operations.

(m) *Federal funds*. All moneys received from the U. S. government, on account of leasing land under the U. S. flood control act of 1954 and subsequent amendments thereto, to be paid out as provided in s. 24.39 (3).

SECTION 30. 20.510 to 20.520 of the statutes are repealed and recreated to read:

20.510 LAW LIBRARY. There is appropriated to the trustees of the state library for the following program:

(1) LAW SERVICES. (a) *General program operations*. The amounts in the schedule for general program operations.

20.520 LEGISLATIVE COUNCIL. There is appropriated to the legislative council for the following programs:

(1) ADMINISTRATION AND RESEARCH. (a) *General program operations*. Biennially, the amounts in the schedule for the execution of the functions of the joint legislative council under s. 13.35 and its committees to conduct research, and to develop studies on such problems as are referred to the council by the legislature. Expenditures from this appropriation shall be by voucher signed by the chairman or the executive secretary of the council.

(b) *Contingent expenses*. Biennially, the amounts in the schedule for general contingent expenses to be expended on the order of the chairman or executive secretary of the council at their discretion, but a statement of all such expenditures shall be rendered to the legislature at the beginning of each regular session.

(2) LEGISLATIVE IMPROVEMENT. (a) *General program operations*. The amounts in the schedule for general program operations as a nonlapsible appropriation to June 30, 1967, if the grant from the Ford foundation is received by the state.

(g) *Ford foundation grant.* For the biennium, the amounts in the schedule from moneys received from the Ford foundation pursuant to s. 13.353.

(3) **MENOMINEE INDIAN STUDY.** (a) *General program operations.* The balances in the appropriation made by s. 20.520 (5) (a), 1963 stats., on June 30, 1965, as a nonlapsing appropriation for the purposes provided in s. 13.352.

(b) *Establish county government.* The balances in the appropriation made by s. 20.520 (5) (b), 1963 stats., on June 30, 1965, as a nonlapsing appropriation for the purpose of assisting the Menominee Indians in the establishment of the government for Menominee county.

(g) *Gifts and donations.* All gifts and donations received pursuant to sub. (9).

(4) **HIGHWAY PROBLEMS STUDY.** (u) *Highway fund.* Biennially, the amounts in the schedule from the state highway fund for the continuation of the study of highway problems. Payments from this appropriation for reimbursement of expenses and compensation for services shall be made only to persons not on the state highway commission payroll except that employes of the commission may be compensated for work performed on the study in excess of the standard work week. The highway commission and its employes shall, when requested, fully co-operate with and assist the council and the advisory committee in making such study. Payments from the appropriation made by this subsection shall be by voucher signed by the chairman or executive secretary of the council.

(9) **GENERAL APPROPRIATIONS AND PROVISIONS.** (a) *Gifts and donations.* The council may accept and use any funds available to it in connection with any research or study undertaken by it.

(b) *Reimbursement.* At the end of each fiscal year, the general fund shall be reimbursed, from any other state fund, the amounts actually expended under this subsection for the cost of making and publishing surveys and analyses of activities and policies related to such funds. The legislative council shall bill such state funds at the end of each fiscal year for the costs so incurred, in accordance with cost records maintained by the council. Such reimbursements shall be deposited in the general fund as general purpose revenue.

SECTION 30m. 20.530 of the statutes, as affected by chapter 72, laws of 1965, is repealed and recreated to read:

20.530 **LEGISLATURE.** There is appropriated to the legislature for the following programs:

(1) **OPERATION OF THE LEGISLATURE.** (a) *General program operations.* A sum sufficient to carry into effect its functions. Of this there is allotted:

1. **Members.** Compensation, mileage and a monthly allowance for expenses to each member of the legislature, as follows:

a. \$450 per month, payable monthly.

b. Once for each special or regular session, mileage at the rate of 10 cents per mile for every mile traveled in going to and returning from the state capitol on the most usual route.

c. **Members of the legislature serving on any legislative or interim committee, the board on government operations or any other body all or a part of whose members are by law required to be members of the legislature shall be paid no additional compensation for such services but shall be reimbursed their actual and necessary expenses in attending any meeting of such committee or other body held while the legislature is not**

in session or during a recess of the legislature of one month or more in duration.

d. Members of the legislature elected, appointed or employed in or to any other office or employment under the state government not incompatible with their membership in the legislature shall be paid only such part of the salary fixed for such office or employment as is in excess of the salary paid them as members of the legislature.

e. The salary of any member who dies during his term of office shall be paid monthly to a beneficiary named by him in writing and filed with the clerk of the house of which he is a member, until a personal representative has been appointed and qualified, and then to such personal representative until a successor has been elected and qualified. When any person elected a member dies before commencement of the term of office to which he is elected, he shall be deemed a member dying during such term of office and his salary shall be paid monthly to his estate or personal representative until a successor is elected and qualified.

f. Any member of the legislature who has signified, by affidavit filed with the department of administration, the necessity of establishing a temporary residence at the state capital for the period of any regular or special legislative session shall be entitled to an allowance of \$15 for expenses incurred for food and lodging, for each day that he is in Madison on legislative business, but not including any Saturday or Sunday unless he is in actual attendance on such day at a session of the legislature or a meeting of a standing committee of which he is a member. No such allowance shall be paid for any day during a recess of the legislature for 30 days or more; nor shall any such allowance be paid for any day following the 110th day on which the legislature meets in a regular or special session, not including days on which no roll call is taken in either house. The 110-day limitation on regular and special sessions shall be computed separately, and no days of one shall be applied against the limit of the other. Each member shall certify to the chief clerk of his house, as promptly as may be following the 1st of each month, the number of days during the previous calendar month on which he was in Madison on legislative business and for which he seeks the allowance provided by this paragraph. Such allowances shall be paid within one week after each calendar month; and shall be paid, upon the filing with such director, the chief clerk's affidavit stating the number of days in Madison on legislative business for all members of his house. Legislators shall be entitled to an expense allowance for travel, postage, clerical assistance, toll calls, and other expenses for each full calendar month during which the legislature is not actually in session. For assemblymen representing one county or less such expense allowance shall be at the rate of \$25 per month, but for assemblymen representing more than one county, it shall be at the rate of \$25 per month for the first county plus \$15 per month for each additional county in the district. For senators representing one county or less such expense allowance shall be at the rate of \$40 per month, but for senators representing more than one county, it shall be at the rate of \$40 per month for the first county plus \$20 per month for each additional county, or part thereof, in the district.

g. All members of the legislature shall be entitled, in addition to the mileage allowed in subd. 1. b, to an allowance for transportation expenses incurred in going to and returning from the state capitol once every week during each regular legislative session, at the same rate per mile for each mile traveled in going to and returning from the state capitol on the most usual route as is provided for transportation for state officers and employes under ss. 20.940 and 20.941. Such allowances shall be paid monthly

upon presentation to the department of administration of a verified written statement containing such information as the director requires.

2. Speaker.

a. To the speaker of the assembly, for his services as speaker, \$25 per month, payable monthly, in addition to his compensation and mileage as a member.

b. In addition to the appropriation made in subd. 2. a, a sum sufficient to compensate a secretary appointed by the speaker under s. 16.08 (2) (g) or under the classified service at the same rate as legislative stenographers without regard to the restrictions on interim employment.

c. In the period when the legislature is not in session the speaker shall be paid his actual and necessary expenditures incurred in the performance of his duties. Such expenditures shall be by voucher signed by the chief clerk.

3. Lieutenant Governor. To the lieutenant governor as follows:

a. For his services as president of the senate \$15,000 per term, payable monthly.

b. In addition to the appropriation made in subd. 3. a, a sum sufficient to compensate a secretary appointed by the lieutenant governor under s. 16.08 (2) (g) or under the classified service at the same rate as legislative stenographers for such period and upon such terms as the lieutenant governor determines and an administrative assistant II under s. 16.08 (2) (g) for the term. For each regular session of the legislature, such sums as are necessary for office supplies and expenses, and in addition his actual and necessary expenses incident to attending the lieutenant governors' conference and other actual and necessary expenses incident to the performance of his duties as lieutenant governor and acting governor.

4. Clerical staff for leaders. The president pro tempore, the majority and minority leaders of the senate, the majority and minority leaders of the assembly and the senate and assembly chairmen of the joint committee on finance may each employ a stenographer outside the classified service, and the employment of such stenographers for the minority and majority leaders may be without regard to the restrictions on interim employment. Each month such employer shall certify the portion of the month the employes were actually employed to the chief clerk who is responsible for certifying such employes on the payroll. "Majority and minority leaders" means the senate and assembly members selected by their respective party caucuses as floor leaders.

5. Chief clerks. To the chief clerk of the senate and of the assembly, each:

a. For services during the regular session of the legislature, \$600 per month for 6 months beginning at 12 m. on the 2nd Wednesday in January of each odd-numbered year, payable monthly;

b. For such services as are required during the remainder of the term of the legislature, \$150 per month for each of the remaining 18 months during which he holds the position of chief clerk, payable monthly;

c. For each legislative day of any special session, or for each legislative day of any regular session lasting more than 6 months, \$30 in addition to the compensation under subd. 5. d.; and

d. For travel to and from the capitol and for expenses incurred for food and lodging necessitated by the establishment of a temporary residence in Madison during any session of the legislature, the same reimbursement as is provided members of the legislature by subd. 1. f and g.

e. For attendance at conferences and other official meetings approved by the president pro tempore for the senate and the speaker for the assembly, their actual and necessary expenses.

f. In the period when the legislature is not in session the chief clerks shall be paid their actual and necessary expenditures incurred in the performance of their duties in addition to the compensation provided by subd. 5. d. Such expenses shall be by voucher signed by the presiding officer.

6. Sergeant at arms. To the sergeant at arms of the senate and of the assembly, each:

a. For services during the regular session of the legislature, \$500 per month for 6 months beginning at 12m. on the 2nd Wednesday in January of each odd-numbered year, payable monthly;

b. For such services as are required during the remainder of the term of the legislature, \$125 per month for each of the remaining 18 months during which he holds the position of sergeant at arms, payable monthly;

c. For each legislative day during any special session, or for each legislative day of any regular session lasting more than 6 months, \$25 in addition to the compensation under subd. 6. b.; and

d. For travel to and from the capitol and for expenses incurred for food and lodging necessitated by the establishment of a temporary residence in Madison during any session of the legislature, the same reimbursement as is provided members of the legislature by subd. 1. f and g.

e. During the interim between regular sessions, to one assistant each to the sergeants at arms of the senate and assembly for services performed by him in looking after and caring for business in the sergeant at arms office, \$175 per month commencing on the 1st day of the month following sine die adjournment. The working day office hours of such assistant during the interim shall be from 9 a.m. to 12 m. and from 1 to 3 p.m.

7. Contingent expenses. All moneys appropriated for the contingent expenses of the senate and the assembly shall be credited to the contingent funds of the senate and assembly, respectively, and shall be paid from such funds only as provided by the rules of the senate or assembly and as directed by a resolution of each house or by a joint resolution specifying the amount to be paid and the purpose of the expenditure. Payments from the contingent funds of either house shall be made upon certification by the chief clerk of that house citing, in each instance, the rule or resolution authorizing the payment.

8. Chaplains. To the officiating chaplains of the senate and assembly the sum of \$5 for each such day of service, to be paid on certification by the chief clerks of the senate and assembly, respectively, showing the amounts to which each such chaplain is entitled.

9. Funeral committee. To the members of the legislature appointed pursuant to s. 13.055, their necessary and actual expenses, to be certified by them to the department of administration.

10. Expenditures for flowers by legislature. For expenses incurred in procuring floral pieces for deceased or ill members of the legislature and for deceased state officers who in the judgment of the presiding officer and chief clerk have been identified with the legislative process, to be presented by voucher signed by the presiding officer or chief clerk of the proper house.

(2) SPECIAL STUDY GROUPS. (a) *Joint survey committee on retirement systems.* For the joint survey committee on retirement systems, the amount in the schedule to perform its functions as set forth in s. 13.40.

(b) *Special retirement study.* The unencumbered balance in s. 20.530 (2) (b), 1963 stats., on June 30, 1965, for the use of the retirement research council to obtain competent actuarial services to support a special study program of the council, relating specifically to the long-range adequacy of the benefit programs of those public retirement programs to which the state contributes, and to assist the council in developing such

program changes as are found necessary as a result of such study, to assure the attainment of realistic benefit goals under such public retirement programs.

(c) *Administrative rules review committee.* For the administrative rules review committee, the amounts in the schedule to perform its functions as set forth in s. 227.041.

(d) *National conference of state legislative leaders.* Biennially, the amounts in the schedule for the membership fee to the national conference and the Wisconsin delegation's expenses. The membership fee and expenses of the senate delegates shall be certified by the president pro tempore and the expenses of the assembly delegates shall be certified by the speaker. The delegates shall be designated by the president pro tempore for the senate and the speaker for the assembly.

(e) *Joint survey committee on tax exemptions.* For the joint survey committee on tax exemptions, the amounts in the schedule for the execution of its functions under s. 13.44.

(3) STATUTORY REVISION BUREAU. (a) *General program operations.* For the statutory revision bureau, the amounts in the schedule for general program operations.

(4) LEGISLATIVE REFERENCE BUREAU. (a) *General program operations.* For the legislative reference bureau, the amounts in the schedule for general program operations.

SECTION 30m. 20.535 of the statutes, as affected by chapter 18, laws of 1965, is repealed and recreated to read:

20.535 LIBRARY COMMISSION. There is appropriated to the Wisconsin library commission for the following programs:

(1) DEVELOPMENT OF LIBRARY SERVICES. (a) *General program operations.* The amounts in the schedule for general program operations.

(g) *Gifts and grants.* All moneys received from private gifts and grants under s. 43.10.

(m) *Federal funds.* All federal moneys received as authorized under s. 16.54.

SECTION 30n. 20.540 and 20.542 of the statutes are repealed and recreated to read:

20.540 MEDICAL EXAMINERS, BOARD OF. There is appropriated to the state board of medical examiners for the following program:

(1) REGISTRATION OF PHYSICIANS, PHYSICAL THERAPISTS AND PODIATRISTS. (a) *Agency collections.* All moneys received under s. 147.175.

20.542 MENTAL HEALTH ADVISORY COMMITTEE. There is appropriated to the state mental health advisory committee for the following program:

(1) IMPROVE MENTAL HEALTH PROGRAMS. (a) *General program operations.* The amounts in the schedule for general program operations under s. 46.52.

SECTION 31. 20.548 of the statutes is created to read:

20.548 MILWAUKEE TEACHERS RETIREMENT FUND. There is

appropriated to the board of trustees of the Milwaukee teachers annuity and retirement fund for the following program:

(1) MILWAUKEE TEACHERS RETIREMENT. (a) *State contribution.* A sum sufficient to make the payments required by s. 71.14 (8) (c).

(b) *Social security contributions.* A sum sufficient to make the payments to the public employes social security fund required by ss. 38.24 and 66.99 as determined and certified by the executive director of the Wisconsin retirement fund. Payments from this appropriation shall be upon vouchers certified by the director of the public employes social security fund.

SECTION 31m. 20.550 (1) of the statutes is amended to read:

20.550 (1) Annually, such sums as ~~may~~ *are* necessary for payments ~~as provided in~~ *under* ch. 102, and ~~under~~ ss. 56.21 and 66.191, ~~except that~~ *but* payments of increased compensation payable under ss. 102.57 and 102.60, shall be paid from the appropriation covering the salary or maintenance of the person injured, ~~provided if~~ *if* such appropriation has not been exhausted; otherwise payments shall be made from the general fund and the first ~~\$200~~ *\$500* of compensation thus paid from the general fund in the case of any person whose work was financed from a segregated fund or account shall be charged to that fund or account.

SECTION 32. 20.550 (6), (7), (9), (29), (32) and (33) of the statutes are repealed.

SECTION 33. 20.550 (8) of the statutes is repealed and recreated to read:

20.550 (8) OFFICE BUILDING RENTALS. For the biennium ending June 30, 1967, there is appropriated to the various state agencies from the respective funds from which state employes salaries are paid a sum sufficient to supplement the respective appropriations of said state agencies in the amounts necessary to pay the cost of office building rent charges set by the state building commission for the 1965-67 biennium, to be allocated by the commissioner of the department of administration.

SECTION 34. 20.550 (10) of the statutes is created to read:

20.550 (10) COMPENSATION FOR INPRISONMENT OF INNOCENT PERSONS. For compensation to prisoners who have served terms of imprisonment upon conviction for an offense or crime against the state of which they are innocent, such sums as are necessary to pay awards certified to the department of administration under s. 285.05.

SECTION 35. 20.550 (30) (a) and (b) of the statutes are amended to read:

20.550 (30) (a) There is appropriated to the various state agencies from the respective funds from which state employes' and officers' salaries are paid, ~~annually beginning July 1, 1962,~~ a sum sufficient to supplement the respective appropriations of said state agencies in the amount necessary to pay the cost of salary adjustments approved by the ~~1962~~ *1965* legislature, for employes of the classified service and comparable adjustments for those employes in the unclassified service, except those included under ss. 16.08 (2) (f) and 20.930 (2) (d) and (j), as determined and allocated pursuant to pars. (b) and (c).

(b) Each department head or officer shall certify to the commissioner of administration, at such time and in such manner as the

commissioner prescribes, the sum of money needed for the appropriation in par. (a) for the payment of salary adjustments approved by the ~~1963~~ 1965 legislature. Upon receipt of said certifications together with such additional information as may be required, the commissioner shall determine the sum of money necessary to supplement the respective executive budget appropriations of state agencies for said salary adjustments and he shall supplement, at such times and such amounts as he determines, the respective appropriations. The commissioner may also supplement those appropriations in which receipts are appropriated or reappropriated in such amounts and under such conditions as he determines. Conservation fund appropriations shall be supplemented from (a) the unallocated funds of each revolving appropriation or (b) the respective unallocated program balances under s. 20.280 (70).

SECTION 35m. 20.550 (42) of the statutes is created to read:

20.550 (42) **FORMULA BENEFIT RETIREMENT.** From the general fund, a sum sufficient to be allocated by the commissioner of administration to the various retirement funds to finance the employer's cost of any changes enacted by the 1965 legislature which will institute retirement programs based on a formula benefit concept. It is the intent of the legislature that any such programs so instituted shall not increase the cost of the existing retirement programs financed from the general purpose revenue by more than \$10,000,000 during the 1965-67 biennium.

SECTION 36. 20.551 (intro. par.) and (1a) to (1m), (4) to (6), (9) to (77) and (80) of the statutes are repealed.

SECTION 36m. 20.552 of the statutes is repealed and recreated to read:

20.552 **MISCELLANEOUS TAX APPORTIONMENTS.** There is appropriated from general tax revenue collections for localities for distribution as follows:

(1) **INCOME TAX, NORMAL.** The counties, towns, villages and cities share of normal income taxes under s. 71.14.

(3) **CONSERVATION AND REGULATION COMPANIES.** The counties, towns, villages and cities share of the tax on conservation and regulation companies under ss. 76.28 and 76.29.

(4) **ELECTRIC CO-OPERATIVES.** The counties, towns, villages and cities share of the license fees paid by electric co-operative associations under s. 76.48.

(5) **LIGHT, HEAT AND POWER COMPANIES, MUNICIPAL.** The counties, towns, villages and cities share of the taxes on municipal light, heat and power companies under ss. 76.28 and 76.29.

(6) **LIGHT, HEAT AND POWER COMPANIES, PRIVATE.** The counties, towns, villages and cities share of the taxes on private light, heat and power companies under ss. 76.28 and 76.29.

(7) **PIPELINE COMPANIES.** The counties, towns, villages and cities share of the taxes on pipeline companies under ss. 76.28 and 76.29.

(8) **RAILROAD COMPANIES, TERMINAL TAX.** The towns, villages and cities share of the taxes on railroad companies under ss. 76.28 and 76.29.

(9) **STREET RAILWAY AND ELECTRIC COMPANIES.** The counties, towns, villages and cities share of the taxes on street railway and electric companies under ss. 76.28 and 76.29.

(10) TELEPHONE COMPANIES. The towns, villages and cities share of the license fees paid by telephone companies under s. 76.38.

(11) SEVERANCE TAX. The towns and villages share of severance taxes under s. 77.07.

(12) FIRE DEPARTMENT DUES. The cities, villages and towns share of moneys received under s. 200.17 to be distributed under s. 201.59. Any unencumbered balance on June 30 shall revert to the general fund.

(13) LIQUOR TAX. The cities, towns and villages share of revenues received from the occupational tax on intoxicating liquors under s. 139.03, subject to s. 139.13. Certification of the amounts due to the several cities, towns and villages shall be made by the commissioner of taxation.

(15) REAL PROPERTY TAX RELIEF. The amounts in the schedule for real property tax relief under s. 77.63.

(16) PERSONAL PROPERTY TAX RELIEF. The towns, villages and cities share of state taxes as provided in s. 77.64 to provide a 50% credit against the general property tax levy on the local assessments of property made on merchants' stock-in-trade, manufacturers' materials and finished products, and livestock. On December 15, 1965, and annually thereafter, such credit shall be increased by 5% until 60% is reached based on the local assessments of May 1, 1966; thereafter such percentage shall be 60.

SECTION 37. 20.553 of the statutes is repealed and recreated to read:

20.553 MISCELLANEOUS AGENCY ACCOUNTS. There is appropriated from the general fund, annually, to be paid as herein provided:

(1) DISTRIBUTION OF NATIONAL FOREST INCOME. (m) *Federal funds.* All moneys received from the U. S. government for allotments to counties containing national forest lands, and designated for the benefit of public schools and public roads in such counties, shall be distributed in proportion to the national forest acreage in each county as certified by the U. S. forest service. Such distribution shall be made annually within 60 days after receipt of the money from the federal government.

(2) TRANSIENT PAUPER CARE; INTERCOUNTY PAYMENTS. (g) *Collections.* All moneys collected under s. 49.11 (7) (e), to be remitted to the county or municipality as provided in said paragraph.

(3) COUNTY INSTITUTIONS; INTERCOUNTY PAYMENTS. (g) *Special charges.* All moneys collected under s. 46.106 as special charges on account of patients in county infirmaries, hospitals or facilities for the mentally infirm under ss. 49.173, 51.08, 51.09, 51.12, 51.25 (2) and 51.27 (2), to be apportioned and paid to the respective counties under s. 46.106.

(4) TUBERCULOSIS SANATORIA; INTERCOUNTY PAYMENTS. (g) *Special charges.* All moneys collected under s. 50.09 (2) as special charges on account of patients in county tuberculosis sanatoria and private sanatoria qualified under s. 58.06 (2), to be apportioned and paid to the respective counties and private sanatoria as provided in s. 50.09 (2).

SECTION 38. 20.570 to 20.610 of the statutes are repealed and recreated to read:

20.570 NATIONAL GUARD. There is appropriated to the adjutant general for the following program:

(1) ADMINISTRATION AND OPERATION OF THE WISCONSIN NATIONAL GUARD. (a) *General program operations.* The respective amounts in the schedule for general program operations.

(b) *Repair and maintenance.* Biennially, the amounts in the schedule for the improvement, repair, maintenance and utility costs of state-owned military lands or buildings.

(c) *Public emergencies.* A sum sufficient to defray all expenditures of the Wisconsin national guard or the Wisconsin state guard when either is called into state service to meet situations arising from war, riot or great public emergency.

(d) *National guard technicians.* A sum sufficient to make the payments for national guard technicians required pursuant to s. 66.9025.

(g) *Military property.* All moneys received on account of lost military property or from the sale of obsolete or unserviceable military property and all moneys received from the United States on account of military property and supplies purchased with funds raised by private subscriptions for the use of the Wisconsin national guard in the service of the United States during World Wars I and II, and all moneys received from the sale of any state-owned military property, real and personal, under s. 21.19 (3), and all moneys received for rent under contracts for the leasing of state-owned military lands or buildings used by, acquired for or erected for the Wisconsin national guard pursuant to s. 21.19 (2), for the repair of state-owned military lands or buildings and for the purchase and construction of new military property, real and personal.

(m) *Federal aid for armories.* All moneys received from the United States pursuant to any act of congress or pursuant to federal authority for the improvement, repair, maintenance or operation of state-owned armories or other military property.

(u) *Construction of state armories.* All moneys appropriated from the building trust fund on July 1, 1955, and on July 1, 1957, together with all amounts allocated by the federal government under the national defense facilities act of 1950 or any acts amendatory thereof or supplementary thereto for the purposes specified in s. 21.616 subject to release by the state building commission. All moneys received from the federal government under s. 21.616 shall be credited to the appropriation made by s. 20.550 (71).

20.580 NURSES, DEPARTMENT OF. There is appropriated to the state department of nurses for the following program:

(1) REGISTRATION OF NURSES. (g) *General program operations.* Ninety-five per cent of all moneys received under ch. 149.

(h) *Nursing education.* The unencumbered cash balance in par. (g) in excess of \$15,000 on June 30 of any year, as a special nonlapsible appropriation to be used by the department for nursing education as provided in s. 149.01 (5).

20.590 OPTOMETRY, BOARD OF EXAMINERS IN. There is appropriated to the state board of examiners in optometry for the following program:

(1) REGISTRATION OF OPTOMETRISTS. (g) *Agency collections.* All moneys received under ch. 153.

20.600 PERSONNEL BOARD. There is appropriated to the state personnel board for the following program:

(1) REGULATION AND REVIEW OF STATE PERSONNEL MANAGEMENT. (a) *General program operations.* The amounts in the schedule for general program operations under s. 16.05.

20.610 PHARMACY, BOARD OF. There is appropriated to the state board of pharmacy for the following program:

(1) **REGISTRATION OF PHARMACISTS AND ENFORCEMENT OF NARCOTICS LAWS.** (g) *Agency collections.* All moneys received under ch. 151.

SECTION 39. 20.615 of the statutes is repealed.

SECTION 39m. 20.630 of the statutes is repealed.

SECTION 40. 20.640 to 20.660 of the statutes are repealed and recreated to read:

20.640 PUBLIC EMPLOYEES SOCIAL SECURITY FUND. There is appropriated to the director of the public employes social security fund for the following program:

(1) **ADMINISTRATION AND OPERATION.** (a) *Administration.* Biennially, the amounts in the schedule for administration under s. 66.99.

(b) *Contingency payments.* A sum sufficient to make all payments due the secretary of the U. S. treasury under s. 66.99 as determined by the executive director of the Wisconsin retirement fund.

20.650 PUBLIC INSTRUCTION, DEPARTMENT OF. There is appropriated to the state department of public instruction for the following programs:

(1) **EDUCATIONAL AND AUXILIARY SERVICES TO LOCAL SCHOOLS.** (a) *General program operations.* The amounts in the schedule for educational and auxiliary services to local schools, including the matching of federal funds available under the national defense education act.

(g) *Surplus property.* All moneys received for the acquisition, storage and handling of surplus federal materials for transfer in accordance with federal law pertaining to surplus federal property, at cost plus handling charges to schools, school districts, nonprofit or tax-supported nonprofit medical institutions, public health agencies and such other agencies, institutions and units of government as are hereafter declared eligible to receive the same by act of congress, desiring such property. From this appropriation there may be paid such sums as are necessary for the purchase of land and construction or improvement of buildings for the purpose of storing and handling surplus property. All proceeds from the sale of land or buildings shall be credited to this appropriation.

(h) *School lunch program.* All moneys received from contracts made pursuant to s. 39.04, under which food products granted to the state by the federal government are utilized, for the transportation, warehousing, processing and insuring of such food products.

(i) *Publications.* All moneys received from the sale of publications as authorized by s. 39.02 for the publication of such materials.

(m) *Federal aids.* All federal moneys received as authorized by the governor under s. 16.54 to carry out the purposes of the program.

(2) **FINANCIAL ASSISTANCE TO LOCAL SCHOOLS.** (a) *General program operations.* The amounts in the schedule for the program of state financial assistance to local schools.

(am) *Indian scholarships.* The amounts in the schedule for the payment of Indian scholarships as provided in s. 39.022.

(an) *State co-operative educational service committee.* Biennially, the amounts in the schedule to carry out the duties of the state co-operative educational service committee under ss. 39.52 and 39.53.

(b) *Elementary and high school aid.* Biennially, the amounts in the schedule for the payment of educational aids provided in ss. 40.655 (1) (a) and 40.66 to 40.73. Of the amounts appropriated by this paragraph there is allotted a sum sufficient to meet the requirements of s. 40.71 (6).

(bm) *Transportation aids.* Biennially, the amounts in the schedule for the payment of state aid for transportation of public school pupils under ss. 40.53 to 40.56, of which \$250,000 shall be apportioned upon the approval of the state superintendent among public school districts which are unable to provide the transportation required by said sections on the sum provided by a 2 mill tax levy on their equalized valuations and the normal transportation aids, and for aids to counties for transportation of crippled children to and from the Wisconsin orthopedic hospital for children or any other hospital, or for mentally handicapped children including those who are mentally retarded or emotionally disturbed, or epileptics referred to any approved evaluation center, such aid to be distributed as provided in s. 142.05 (3).

1. Whenever it becomes apparent in any fiscal year that any of the appropriations made by pars. (b), (bm) and (c) exceed the legal claims for state educational aids thereunder, such excess shall be transferred upon order of the state superintendent and the department of administration from the original appropriation and be used to supplement or increase any of the other appropriations made by pars. (b), (bm) and (c) for the same fiscal year.

2. The provisions of s. 16.52 (2) with respect to refunds and s. 16.52 (5) (a) with respect to reimbursements for the prior fiscal year shall not apply to pars. (b) and (bm).

(c) *High school tuition, foster home children.* The amounts in the schedule for payment of the legal tuition of children in foster homes attending high school as provided in s. 40.655 (1) (b).

(cm) *Tuition and transportation for certain children.* The amounts in the schedule for payment of tuition and transportation to school districts entitled thereto under s. 40.655 (1) (c).

(d) *Co-operative educational service agencies.* The amounts in the schedule for payment of not to exceed \$22,000 for each co-operative educational service agency, for not to exceed 25 such agencies, for the current operational expenses of these agencies.

(e) *County supervising teachers.* The amounts in the schedule for the salaries and expenses of supervising teachers as provided in s. 39.20 (6) and (7). This appropriation shall not be extended beyond June 30, 1966.

(f) *County superintendent aids.* A sum sufficient to assist the counties in paying for services of the office of the county superintendent of schools for gathering data and information and making reports to the department of public instruction and to aid the county superintendent's office in administering educational services to the schools of the counties under s. 39.06 (6). This appropriation shall not be extended beyond June 30, 1966.

(m) *Federal aid.* All federal moneys received as authorized by the governor under s. 16.54 to carry out the purposes of the program.

(u) *School library aids.* All moneys received as the common school fund income to be distributed as provided in ss. 25.23 and 43.19.

(v) *Driver education.* An amount from the state highway fund as a nonlapsible appropriation equal to the fees collected by the motor vehicle department from chauffeurs' licenses for the prior fiscal year, less the cost of administering such license fees, plus a sum equal to 50 cents collected on all operators' licenses under s. 343.21 (1) (a) and (b) and \$1 collected

on all renewals of operators' licenses, except chauffeurs' licenses under s. 343.21 (1) (c) and (d) issued after November 1, 1961, to be used for driver training in the high schools and schools of vocational and adult education of this state. The apportionment of such funds shall be made by the state superintendent of public instruction to the school districts which operate driver training courses in accordance with s. 40.71 (12) and to the state board of vocational and adult education for distribution to schools of vocational and adult education which operate driver training courses in accordance with s. 40.71 (12). The amounts apportioned to the state board of vocational and adult education shall be credited to the appropriation made by s. 20.850 (1) (u). Such apportionment shall be made to school districts and the state board of vocational and adult education upon such reports in such form and containing such information as the state superintendent requires. Of this amount such sums are allotted to the department as are necessary for the administration of the driver education program.

(3) **SERVICES FOR HANDICAPPED CHILDREN.** (a) *General program operations.* The amounts in the schedule for services for handicapped children, including the operation and maintenance of institutions for handicapped children.

1. *Maintenance credits.* All moneys received in reimbursement for services rendered institutional employes, participants in institutes and training programs and visitors at the state schools for the deaf and the visually handicapped pursuant to s. 39.02 (5b) and (5c) to be refunded to the appropriation made by this paragraph and to be used for materials and expense. Such reimbursements shall be accumulated in an account named "maintenance credits".

2. *Contingent fund.* From the appropriation for the operation of the several institutions under the jurisdiction of the state superintendent of public instruction there is allotted to each institution, subject to the approval of the board on government operations, such sums as are necessary to be used as a contingent fund to be expended as provided in s. 20.979.

(b) *Deaf scholarships.* A sum sufficient for the payment of scholarships for deaf and hard of hearing students as provided by s. 41.77.

(c) *Fuel.* A sum sufficient for the cost of heating fuel purchased pursuant to s. 16.71 (4) for institutions and the freight and local hauling charges thereon. Expenditures for fuel shall be made as provided in s. 16.91.

(d) *Aids for handicapped children.* A sum sufficient for state aid for day schools, instruction centers or classes for the instruction of children who are blind, partially sighted, defective in speech, hard of hearing, mentally handicapped who are either educable or trainable or emotionally disturbed, and for schools, classes or treatment centers for children who are physically disabled and otherwise physically handicapped, pursuant to s. 41.01, to be distributed as provided in s. 41.03.

(e) *Aids for handicapped children, home instruction.* The amounts in the schedule for home instruction or extension courses as provided in s. 41.01 (9) and (9a).

(f) *Tuition, foster home children.* The amounts in the schedule for the payment of the legal tuition of children in foster homes attending school as provided in s. 40.655 (1) (d).

(g) *Activity therapy.* All moneys received in connection with the sale of products resulting from activity therapy to be used for the purchase of necessary materials, equipment and supplies for activity therapy.

(h) *Vocational rehabilitation services.* All moneys received for vocational rehabilitation services performed at the institutions administered by the department for the operation of such services.

(i) *Trust funds.* All moneys received under s. 46.03 (3), 1939 stats., to be used in accordance with the trust.

(j) *Gifts and grants.* All moneys received from any private funds granted for services for handicapped children.

(m) *Federal aid.* All federal moneys received as authorized by the governor under s. 16.54 to carry out the purposes of the program.

(q) *Federal aid for crippled children.* All moneys received as federal aid for services for crippled children. Any funds received in repayment for expenditures made under this paragraph for appliances, x-rays, emergency hospitalization, emergency medical care or transportation to or from a hospital, for crippled children under orthopedic care, which had been authorized by the bureau for handicapped children, pending other arrangements for final payments, shall be credited to the appropriation made under this paragraph.

(4) GENERAL EDUCATIONAL SERVICES. (a) *General program operations.* The amounts in the schedule for the general educational services program, for the purposes of matching federal funds available under the national defense education act and the functions of the governor's educational advisory committee under s. 15.98.

(b) *County colleges.* Biennially, the amounts in the schedule for the payment of aids as provided in s. 41.44 to county teachers colleges and joint county teachers colleges organized, equipped and maintained pursuant to ss. 41.36 to 41.46.

(c) *Substitute teachers.* A sum sufficient for the administration of s. 39.35 and for making the payments thereunder.

(g) *Publications.* All moneys received from the sale of publications, as authorized by s. 39.02 for the publication of such materials.

(k) *Gifts and grants.* All moneys received by the department from gifts, grants and donations to carry out the purposes for which made and received.

(m) *Federal aid.* All federal moneys received as authorized by the governor under s. 16.54 for carrying out the purposes of the program.

20.660 PUBLIC SERVICE COMMISSION. There is appropriated to the public service commission for the following program:

(1) REGULATION OF PUBLIC SERVICES. (a) *General program operations.* The amounts in the schedule for the administration of its function not otherwise covered by pars. (g) and (u), except that expenses of members of the commission and other administrative overhead shall be apportioned to the various activities conducted by the commission.

(g) *Utility and railroad regulation.* All moneys received by the commission under s. 184.10 (2), 196.85 or 196.855 for the regulation of utilities and railroad transportation. Receipts from the sale of miscellaneous printed reports and other copied material, the cost of which was originally paid under this paragraph, shall be credited herein.

(u) *Motor transportation.* The amounts in the schedule from the state highway fund for the regulation of motor transportation under ch. 194.

SECTION 41. 20.670 (intro. par.) to (66) of the statutes are consolidated, renumbered 20.670 (intro. par.) to (9), and revised to read:

20.670 PUBLIC WELFARE DEPARTMENT. There is appropriated to the state department of public welfare for the following programs:

(1) MENTAL HEALTH SERVICES. (a) *General program operations.* The amounts in the schedule to operate institutions and provide boarding home care, field services and administrative services within the mental health program. Sums required for travel expenses in connection with recruitment of psychiatrists and hard-to-recruit professional medical personnel outside the classified service may also be expended from this appropriation.

(b) *Aids to community mental health clinics.* The amounts in the schedule as authorized by s. 51.36.

(c) *Aids to day care centers for mentally handicapped.* The amounts in the schedule as authorized by s. 51.38.

(d) *Aids to county mental hospitals.* A sum sufficient for state aid to county mental institutions as provided in ss. 48.58 (2), 49.173, 51.08, 51.09, 51.12, 51.24, 51.25 (2) and 51.27 (2).

(2) CORRECTIONAL SERVICES. (a) *General program operations.* The amounts in the schedule to operate institutions and provide field services and administrative services, including \$1,000 per year to supplement the appropriations made under par. (km).

(b) *Foster care.* The amounts in the schedule for foster care, foster homes or institutions for individuals supervised under the correctional program pursuant to ss. 48.48 (4) and 48.52.

(j) *Prison industries.* All moneys received from prison industries under ss. 53.01 and 56.01 at correctional institutions to be used to carry on such industries and for the construction and equipment of buildings, for permanent property and improvements. Whenever said unencumbered program revenue appropriation balance is in excess of \$150,000 on June 30 of any year, such excess shall revert to the general fund. No expenditure will be made from this appropriation for the construction of buildings or purchase of equipment for new industries, except upon certification of the board on government operations that such moneys are needed and that no other appropriation is available for that purpose.

(jm) *Central generating station.* All revenues of the central generating station at Waupun derived from the sale of utilities and services to the Wisconsin state prison, prison industries, and central state hospital, to carry on such utility service and for equipment and building repairs and improvements at the central generating station.

(k) *Girls' school benevolent fund.* All continuing income balances and the earnings from the benevolent fund to be used for purposes expressed in s. 25.31.

(km) *Absconding probationers.* All moneys reserved belonging to absconding probationers and parolees under ss. 46.07 (2) and 57.075, to be used for the purposes of such sections.

(L) *Sale of land.* Proceeds from the sale of land under chapter 50, laws of 1963, for the purchase, subject to approval of the state building commission, of other institutional farm land including buildings and for the remodeling or construction of buildings.

(Lm) *Sale of land.* Proceeds from the sale of land under chapter 381, laws of 1959, for the purchase of other institutional farm land including buildings and for the remodeling or construction of buildings.

(3) FAMILY SERVICES. (a) *General program operations.* The amounts in the schedule for general program operations, including field services, administrative services and the operation of the Wisconsin child center;

(am) *Workshop for the blind.* The amounts in the schedule to supplement the operations of the workshop for the blind under par. (j) to enable payment of a minimum wage to blind employes.

(b) *Foster care.* The amounts in the schedule for foster care for dependent and neglected children under ss. 48.48 (4) and 48.52.

(c) *Menominee bonds.* All balances remaining on June 30, 1965, of the appropriation made by s. 20.670 (6), 1963 stats., as a nonlapsing appropriation for the purposes set forth in s. 49.70.

(d) *Social security aids.* Biennially, the amounts in the schedule to provide state aid for county administered public assistance programs under ss. 49.18, 49.19, 49.38, 49.39, 49.395, 49.40, 49.51 (3) (b) and 49.61 and ch. 163.

(e) *Other public assistance aids.* The amounts in the schedule for state aid under ss. 49.04 and 49.046, for direct aid for poor relief to counties and local units of government.

(j) *Workshop for the blind.* All moneys received from the sale of products through the workshop for the blind for the operation of the workshop or the operation of business enterprises and homework under ss. 47.01 to 47.10.

(o) *Federal social security aids.* All federal moneys received for meeting costs of public assistance programs under ss. 49.18, 49.19, 49.38, 49.40, 49.51 (3) (a) and 49.61 and ch. 163 to be expended for the purposes specified in the agreement between the state department of public welfare and the federal government.

(4) LOANS TO STUDENTS. (a) *Interest losses and administration.* The amounts in the schedule for interest on investments under s. 25.17 (3) (bf), and to pay the cost of administering the program. Said amounts shall not become available unless released by the board on government operations. The board on government operations may also release funds from this appropriation when it determines that the appropriation made by par. (j) is not sufficient to make loans to needy students under s. 49.42 or to repay investments under s. 25.17 (3) (bf).

(j) *Loans.* All balances remaining on June 30, 1965, in s. 20.670 (47), 1963 stats., and all moneys repaid on student loans pursuant to s. 49.42, and all proceeds of advances by the state of Wisconsin investment board pursuant to s. 25.17 (3) (bf), to be used for additional loans to students under s. 49.42, and for repayment of advances by the state of Wisconsin investment board. It is the intent of the legislature that all loans assigned and physically conveyed to the state of Wisconsin investment board pursuant to ss. 25.17 (3) (bf) and 20.670 (47), 1961 stats., be returned to the state department of public welfare files and in lieu thereof, the total of all investment board advances on the student loan program be covered by the certificate of the state department of public welfare, as to the current status of all student loans. The state auditor shall annually, beginning July 1, 1965, audit the portfolio of student loans and notes thereon in the department of public welfare and report his determination of the current condition of the student notes receivable portfolio to the investment board, the department of public welfare and the department of administration.

(5) YOUTH CONSERVATION CAMPS. (a) *General program operations.* The amounts in the schedule for general program operations.

(j) *Operation of youth camps.* Biennially, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g), for the construction and operation of youth conservation camps under s. 46.70.

(8) **GENERAL ADMINISTRATIVE APPROPRIATIONS.** The amounts in the schedule for expenses not immediately identifiable with a specific program. When practicable, the expenditures from these appropriations shall be distributed to the various programs.

(a) *Research.* All balances in the appropriation made by s. 20.670 (8), 1963 stats., on June 30, 1965, as a nonlapsing appropriation to be used for special research activities carried on by the department. This appropriation may be supplemented by gifts and grants received by the department for conducting research projects.

(g) *Farm operations.* All balances and all moneys received to administer the farm connected with the Wisconsin school for the deaf pursuant to s. 47.02.

(j) *Central warehouse.* All moneys received from sales to institutions and sales under s. 16.74 of obsolete supplies, materials and equipment salvaged, to carry out s. 56.01.

(k) *Collections at university hospitals.* Fifteen per cent of the receipts collected under s. 46.105 for accounts at the university hospitals to be used for the purchase of materials, supplies and equipment. The unencumbered balance in this appropriation shall lapse to the general fund on June 30 of each year.

(o) *Federal aid for civil defense.* All moneys received as aid or assistance from the federal government or its agencies for civil defense purposes.

(9) **GENERAL APPROPRIATIONS AND PROVISIONS.** The following general appropriations and provisions shall apply to all of the programs of the department unless otherwise specified.

(a) *Contingent funds.* Out of the appropriations for the operation of the several institutions and the division of child welfare and youth service in the state department of public welfare there is allotted, subject to the approval of the board on government operations, such sums as are necessary as a contingent fund for said institutions and for payment of medical, clothing, school books and similar incidental needs for children in foster homes under the supervision of the division, such contingent funds to be administered as provided in s. 20.979.

(b) *Services to institutional employes.* All moneys received in reimbursement for services rendered institutional employes, pursuant to s. 46.03 (13), are to be refunded to the respective appropriations under subs. (1) (a), (2) (a) and (3) (a) for operation of the institutions. Such reimbursements shall be accumulated in an account named "employe maintenance credits".

(c) *Witness fees of inmates.* All moneys received in reimbursement of expenses incurred in taking inmates of state institutions into court, pursuant to s. 51.11 or 292.45, to be refunded to the appropriations made by subs. (1) (a) and (2) (a) for operation of the institutions.

(d) *Water and sewer services receipts.* All moneys received from the collection of water and sewer services furnished, pursuant to s. 46.37, to be refunded to the appropriation made by sub. (1) (a) for operation of the institutions.

(f) *Fuel.* A sum sufficient to cover the cost of fuel used for space heating, and the freight charges and local hauling charges thereon. Coal and other heating fuel purchases under this paragraph shall be purchased

pursuant to s. 16.71 (4) and expenditures hereunder are to be made as provided in s. 16.91. Expenditure authority for the programs under subs. (1), (2) and (3) shall appear in the schedule as subs. (1) (f), (2) (f) and (3) (f), respectively.

(g) *Farm operations.* All moneys received from the sale of livestock and farm products and from premiums on exhibits at fairs to be used for operations, maintenance and permanent property and improvements of the respective institutional farms and for incidental expenses connected with exhibits at fairs. Whenever said unencumbered appropriation balance is in excess of \$200,000 on June 30 of any year, such excess shall revert to the general fund. Expenditure authority for farm operations for the several programs of the department shall in this section appear in the schedule of each applicable subsection as par. (g).

(h) *Activity therapy.* All moneys received in connection with the sale of products resulting from activity therapy and sheltered workshops, to be used for the purchase of necessary materials, equipment and supplies for such activities. Expenditure authority for activity therapy for the several programs of the department shall in this section appear in the schedule of each applicable subsection as par. (h).

(i) *Gifts and grants.* All balances in the appropriations made by ss. 20.670 (46) and 20.670 (63), 1963 stats., on June 30, 1965, and all moneys received from gifts, grants and donations for the execution of its functions consistent with the purpose of the gift, grant or donation. Expenditure authority for gifts and grants for the several programs of the department shall in this section appear in the schedule of each applicable subsection as par. (i).

(m) *Federal aid, projects.* All moneys received from the federal government or any of its agencies for specific limited term projects within a program to be expended for the purposes specified. Expenditure estimates for federal expenditures for projects for the several programs of the department shall in this section appear in the schedule of each applicable subsection as par. (m).

(n) *Federal aid, programs.* All moneys received from the federal government or any of its agencies for continuing programs within the department to be expended for the purposes specified. Expenditure estimates for federal aid for continuing programs shall in this section appear in the schedule of each applicable subsection as par. (n).

1. Federal aid for administration. All moneys received from the federal government to the extent earned by each county for the administration of old-age assistance, aid to dependent children, aid to the blind and aid to the totally and permanently disabled persons to be allotted under s. 49.51 (3) (a). All moneys received from the federal government, to the extent earned by the state for the administration of these forms of public assistance, shall be paid into the general fund as general purpose revenues.

2. Federal aid for administration of medical care to the aged. All moneys received from the federal government for administration of medical assistance to the aged under ch. 163 shall be paid into the general fund as general purpose revenues.

SECTION 42. 20.690 to 20.760 of the statutes are repealed and recreated to read:

20.690 RADIO COUNCIL. There is appropriated to the state radio council for the following program:

(1) EDUCATIONAL BROADCASTING. (a) *General program operations.*

The amounts included in the schedule for educational, cultural and public service broadcasting under s. 43.60.

(g) *Gifts and grants.* All moneys received from gifts and grants to carry out the purposes for which made.

20.700 REAL ESTATE BROKERS' BOARD. There is appropriated to the state real estate brokers' board for the following program:

(1) REGISTRATION OF REAL ESTATE BROKERS AND SALESMEN AND CEMETERY ORGANIZATIONS AND SALESMEN. (g) *Agency collections.* All moneys received under ch. 136.

20.703 RECREATION COMMITTEE, STATE. There is appropriated to the state recreation committee:

(1) OUTDOOR RECREATION AND RESOURCE DEVELOPMENT. (g) *Program revenue.* All moneys received under ss. 139.50 (2) (b) and 139.51 (2) (b) for an outdoor recreation and resource development program. Of this amount the state recreation committee may allocate funds in general accordance with s. 15.60 to the programs specified in sub. (2) and ss. 20.280 (1), (2), (3) and (4), 20.420 (5), 20.670 (5), 20.705 (1) and 20.750 (1).

1. Additional programs. The state recreation committee may authorize expenditures from funds allocated to programs under s. 20.280 (1) (g), (2) (g) and (3) (g) and for such appraisal, surveying, negotiation and legal costs as are directly and specifically related to the additional land acquisition programs herein described.

2. With the approval of the board on government operations, the committee may reduce, supplement or transfer between the allocations made to programs under s. 20.280 when the committee finds that such action will expedite its program.

3. The moneys allocated to programs under s. 20.280 may be transferred quarterly and the department of administration may approve allotment requests of the agencies receiving such allocations in anticipation of these transfers.

4. Any unencumbered balance of the allocations made for programs under this paragraph shall revert to the appropriation made by this paragraph at the end of the biennium.

(2) PLANNING AND CO-ORDINATION. (g) *Program revenue.* Biennially, the amounts shown in the schedule from moneys collected under sub. (1) (g) for planning, co-ordination and the execution of its functions under s. 15.60.

20.705 RESOURCE DEVELOPMENT, DEPARTMENT OF. There is appropriated to the state department of resource development for the following program:

(1) DEVELOPMENT OF THE STATE'S RESOURCES. (a) *General program operations.* The amounts in the schedule for the development of the state's resources.

(g) *Local government contributions.* All moneys received from units of local government to carry out the purposes of the program.

(h) *Conference proceeds.* All moneys received from the conduct of conferences to carry out the purposes of the program.

(i) *Aids for urban parks.* Biennially, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for the state's share of aids for urban parks under ss. 66.36 and 109.05 (3).

(m) *Federal aid.* All federal moneys received as authorized by the governor under s. 16.54 to carry out the purposes of the program.

20.720 SAVINGS AND LOAN DEPARTMENT. There is appropriated to the savings and loan department for the following program:

(1) SUPERVISION OF SAVINGS AND LOAN ASSOCIATIONS. (g) *Agency collections*. All fees and other moneys received by the department for the supervision of savings and loan associations under ch. 215, except that on July 1, 1965, \$40,000 shall be transferred to the general fund.

20.730 SECRETARY OF STATE. There is appropriated to the secretary of state for the following programs:

(1) GENERAL ADMINISTRATION. (a) *General program operations*. The amounts in the schedule for the purpose of carrying out the functions of the office including the function under s. 6.81.

(b) *Presidential electors*. A sum sufficient for the execution of the functions of the presidential electors. Of this there is allotted to each presidential elector in this state who casts his vote for president and vice president, \$2.50 for each day's attendance and 10 cents for every mile he travels in going to and returning from the place where the electors meet, on the most usual route.

(2) LICENSING CHARITIES. (g) *Licensing and fees*. All moneys received for the licensing of charities under s. 175.13, for the enforcement of that section.

20.740 SECURITIES, DEPARTMENT OF. There is appropriated to the department of securities for the following program:

(1) REGULATION OF THE SALE OF SECURITIES. (a) *General program operations*. The amounts in the schedule for the regulation of the sale of securities.

20.750 SOIL AND WATER CONSERVATION COMMITTEE. There is appropriated to the state soil and water conservation committee for the following program:

(1) ARTIFICIAL LAKE CREATION. (g) *General program operations*. Biennially, the amounts in the schedule from moneys allocated under s. 20.703 (1) (g) for artificial lake creation under s. 92.18.

20.760 STATE COLLEGES. There is appropriated to the board of regents of state colleges for the following programs:

(1) INSTRUCTION. (a) *General program operations*. The amounts in the schedule for instruction. Of these amounts, there is allotted to each institution, subject to the approval of the board on government operations, a sum sufficient to be used as a contingent fund to be expended as provided in s. 20.979.

(g) *Academic student fees*. All moneys received from academic student fees on behalf of the state colleges. Revenues in excess of the expenditure amounts shown in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year any balance in this paragraph shall revert to the general fund, but any overdraft shall be carried forward to the succeeding fiscal year.

(2) ORGANIZED RESEARCH. (a) *General program operations*. For organized research, the amounts in the schedule from the general purpose revenues of the state.

(3) STUDENT ASSISTANCE. (a) *General program operations*. The amounts in the schedule for student assistance.

(g) *Student loans, Stout.* All moneys received on account of the Stout state college student loan fund to be used for the exclusive benefit of Stout state college.

(4) CARE AND MAINTENANCE OF PHYSICAL FACILITIES. (a) *General program operations.* The amounts in the schedule for the care and maintenance of physical facilities.

(b) *Fuel.* A sum sufficient to cover the cost of coal and other heating fuel purchased pursuant to s. 16.71 (4) for the several state colleges including freight charges and local hauling charges thereon. Expenditures for coal or other heating fuel hereunder shall be made as provided in s. 16.91. This program expenditure shall be reimbursed from the proper appropriation under sub. (5) for the cost of all fuel furnished to dormitories and dining halls, including freight charges and local hauling charges thereon.

(5) AUXILIARY PROGRAMS AND SERVICES. (g) *Student activity fees.* All moneys received as student activity fees or from operations in connection therewith, and including such moneys received under conveyances and leases consummated under s. 37.02 (3) as the regents designate to be receipts under this program, to be used for the operation, maintenance and capital expenditures of such student activities including the payment of rentals and other expenditures as provided under leases entered into under s. 37.02 (3) without limitation because of buildings and facilities other than those covered by such leases.

(h) *Auxiliary enterprises.* All moneys received for or on account of any dormitory, commons, dining hall, cafeteria, stationery stand or model farm, and including such moneys received under conveyances and leases consummated under s. 37.02 (3) as the regents designate to be receipts under this program to be used for the operation, maintenance and capital expenditures for such activities including the payment of rentals and other expenditures as provided under leases entered into under s. 37.02 (3) without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those covered by such leases. The board may establish at any state college a contingent fund not to exceed \$500 out of the balances of this appropriation to be used for the payment of cash in advance and which are incident to the operation of cafeterias and dining halls.

(i) *Special projects.* All moneys received from sales of student construction and laboratory projects at Stout state college to be used as funds for procuring personal services, supporting expenses and capital acquisitions necessary for such projects.

(j) *Trust funds.* All moneys received on account of the Eichelberger trust fund to be used for the exclusive benefit of Stout state college.

(9) GENERAL APPROPRIATIONS AND PROVISIONS. (k) *Gifts and grants.* All moneys received from gifts, grants, bequests and devises, to carry out the purposes for which made and received. Moneys received under this paragraph may be shown as an expenditure of the program for which received and expended.

(m) *Federal grants.* All moneys received from federal grants or subventions for the state colleges or any department thereof, as authorized by the governor under s. 16.54, to carry out the purposes for which made and received. Moneys received under this paragraph may be shown as an expenditure of the program for which expended.

SECTION 43. 20.776 to 20.820 of the statutes are repealed and recreated to read:

20.776 STATE SCHOLARSHIP COMMITTEE. There is appropriated to the state scholarship committee for the following program:

(1) SCHOLARSHIPS. (g) *Gifts and grants*. All moneys received from gifts, grants, bequests or devises for use by the state scholarship committee for establishing and granting scholarships and carrying out its functions under s. 36.165.

20.780 SUPREME COURT. There is appropriated to the supreme court for the following program:

(1) SUPREME COURT PROCEEDINGS. (a) *General program operations*. A sum sufficient to carry into effect its functions and the court administrator's functions under s. 256.54.

20.790 TAX APPEALS, BOARD OF. There is appropriated to the state board of tax appeals for the following programs:

(1) DETERMINATION OF TAX APPEALS. (a) *General program operations*. The amounts in the schedule for the determination of tax appeals.

(2) DETERMINATION OF EQUALIZATION APPEALS. (a) *General program operations*. A sum sufficient for determination of property tax equalization appeals and for the review and reassessment of taxable general property as provided in s. 70.64.

20.800 TAXATION, DEPARTMENT OF. There is appropriated to the state department of taxation for the following programs:

(1) ADMINISTRATION OF PROPERTY AND EXCISE TAX LAWS. (a) *General program operations*. The amounts in the schedule for the administration of property and excise tax laws.

(b) *Reassessments and reviews*. A sum sufficient to defray the expenses of executing the functions of reassessments and review of assessment proceedings under ss. 70.75 and 70.85.

(u) *Motor fuel tax administration*. The amounts in the schedule from the state highway fund to cover the cost of administering the motor fuel tax law.

(2) ADMINISTRATION OF INCOME, SALES AND USE TAX LAWS. (a) *General program operations*. The amounts in the schedule for the administration of income, sales and use tax laws.

1. Contingent fund. From the appropriation for the administration of the individual income tax, selective sales and use tax and the withholding provisions, there is allotted, subject to the approval of the board on government operations, such sums as are necessary to be used as contingent funds to redeem bad checks returned to the state treasurer or state depositories and for establishing change funds in the amount deemed necessary by the department.

(g) *Processing services*. All moneys received from services rendered to other state agencies by the process center of the tax department. All such services shall be approved in advance by the department of administration. Insofar as practicable, all such services shall be billed at cost. Whenever the unencumbered balance of this appropriation exceeds \$10,000 on June 30 of any year the excess shall revert to the general fund.

(3) RELIEF FOR PERSONS OVER 65. (a) *Tax relief payments*. A sum sufficient to pay the aggregate claims approved under s. 71.09 (7).

20.810 TEACHERS' RETIREMENT BOARD. There is appropriated to the teachers' retirement board for the following program:

(1) **STATE TEACHERS' RETIREMENT.** (a) *State contributions.* A sum sufficient to make the payments into the retirement deposit fund and the contingent fund required by s. 42.46.

(b) *Adjusted benefits for retired teachers.* A sum sufficient to pay the adjusted benefits to retired teachers under s. 42.49 (10).

(c) *Social security contributions.* A sum sufficient to make the contributions required for members of the state teachers' retirement system pursuant to ss. 42.241 and 66.99. Payments from this appropriation shall be upon vouchers certified by the director of the public employes social security fund.

20.820 TREASURER, STATE. There is appropriated to the state treasurer for the following program:

(1) **CUSTODIAN OF STATE FUNDS.** (a) *General program operations.* The amounts in the schedule for the custody of state funds.

(b) *Insurance.* A sum sufficient for burglary and robbery insurance, which shall be purchased from the lowest responsible bidder under s. 16.75 (1).

SECTION 44. 20.825 and 20.830 of the statutes are repealed and recreated to read:

20.825 UNIFORM STATE LAWS, COMMISSION ON. There is appropriated to the commission on uniform state laws for the following program:

(1) **UNIFORM STATE LAWS.** (a) *General program operations.* The amounts in the schedule for the development of uniform state laws under s. 14.76 (3) and to pay the state's annual contribution to the conference.

20.830 UNIVERSITY OF WISCONSIN. There is appropriated to the board of regents of the university of Wisconsin for the following programs:

(1) **EDUCATIONAL, GENERAL AND RELATED SERVICE.** (a) *General program operations.* The amounts in the schedule for the purposes of the educational and general and related programs.

(b) *Space heating.* A sum sufficient for the cost of fuel and steam used for space heating and freight charges thereon.

(g) *Academic student fees.* All moneys received from academic student fees on behalf of the university of Wisconsin, except adult education fees, but revenues in excess of the expenditure amounts in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year any balance in this paragraph shall revert to the general fund, but any overdraft shall be carried forward to the succeeding fiscal year.

(h) *General operations, additional.* All moneys received for or on account of the university of Wisconsin unless otherwise specifically appropriated or nonappropriated. Revenues and balances available credited herein in excess of the expenditure amounts in the schedule may not be spent unless released in whole or in part by the board on government operations. At the close of each fiscal year the balance in this paragraph shall be carried forward to the succeeding fiscal year to constitute, together with the revenues of such year, the source of moneys appropriated for that year.

(i) *Gifts and donations.* All moneys received from gifts, grants, bequests and devises, to carry out the purposes for which made and received.

(j) *Sale of real property.* All net proceeds from the sale of real property by the regents of the university pursuant to s. 36.34 for purposes provided for in s. 36.34 including such expenses incurred in selling such real property as are enumerated in s. 13.351 (2) (d), except such sums as have been advanced to the regents of the university by the state building commission under s. 13.351 (2) (d) which shall be refunded to the appropriation made by s. 20.550 (71), 1963 stats.

(m) *Federal appropriations.* All moneys received from the federal government to carry out the purposes for which made.

(r) *Federal grants and contracts.* All moneys received from federal grants and contracts to carry out the purposes for which made.

(2) AUXILIARY ENTERPRISES AND SERVICES. (g) *Residence halls.* All moneys received for or on account of residence halls at the university, including the sale of supplies used by students, and including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the regents designate to be receipts under this paragraph for the operation, maintenance and capital expenditures of such residence halls, including the payment of rentals and other expenditures as provided under leases entered into under s. 36.06 (6) (b) 3 without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those covered by such leases, and including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used, by such corporations, for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, in connection with the providing of facilities for residence halls.

(h) *Athletic council.* All moneys received for or on account of the athletic council or any similar organization of the university, including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the regents designate to be receipts under this paragraph, for the purposes of such athletic council or other similar organization of the university, respectively, for carrying out its powers, duties and functions, including the payment of rentals and other expenditures as provided under leases entered into under s. 36.06 (6) (b) 3 without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those covered by such leases, including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, in connection with the providing of facilities for the athletic council, and including payment of scholarships and other financial aids to students.

(i) *Memorial union.* All moneys received for or on account of the memorial union, including such moneys received under conveyances consummated under s. 36.06 (6) (b) 1 and leases entered into under s. 36.06 (6) (b) 2 as the regents designate to be receipts under this paragraph, for the operation, maintenance, and capital expenditures of the memorial union, including the payment of rentals and other expenditures as provided under leases entered into under s. 36.06 (6) (b) 3 without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those

covered by such leases, and including the transfer of funds to nonprofit corporations referred to in s. 36.06 (6) to be used by such corporations for the payment of construction costs, including architectural and engineering services, for furnishings and equipment, and for temporary financing, in connection with the providing of facilities for the memorial union.

(j) *Milwaukee auxiliary enterprises.* All moneys received for or on account of any residence halls, commons, dining hall, cafeteria, student union, stationery stand or book store, or such other activities as the university of Wisconsin board of regents designates and including such fees covering student activities as allocated by the board of regents and including such moneys received under conveyance and leases consummated under s. 36.06 (6) as the regents designate to be receipts under this paragraph, to be used for the operation, maintenance and capital of such activities including the payment of rentals and other expenditures under s. 36.06 (6) without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those covered by such leases.

(k) *Auxiliary enterprises.* All moneys received for or on account of the following activities and including any cash balances pertaining to the university of Wisconsin press, parking lots, car fleet, secondary schools testing program and such other activities as the university of Wisconsin board of regents designates, to be used for operation, maintenance and capital of such activities, including the payment of rentals and other expenditures under s. 36.06 (6) without limitation because of such payments being made from receipts derived in whole or in part from the operation of buildings and facilities other than those covered by such leases.

(L) *Store division.* The board of regents of the university may use balances in revolving appropriations for the operation of the university store division, and to permit co-operation between the store division and any board, commission or department of the state or federal government and the university. The regents may transfer moneys from or to any other university revolving appropriation to or from the revolving appropriation authorized by this paragraph.

(m) *Service departments.* All moneys transferred by the regents from other appropriations made by this section to be used as a revolving appropriation for the operation of the university service departments, and to permit co-operation between the service departments and any board, commission or department of the state or federal government and the university, and to be available for the purchase of materials and the payment of wages. The regents may transfer moneys from or to any other university revolving fund to or from the revolving fund authorized by this section.

(n) *Construction, acquisitions, improvements; revolving surpluses.* Any moneys in any university revolving appropriation which the regents determine to be surplus not required for the succeeding fiscal year is appropriated to the regents for the construction or acquisition of dormitories, commons, field house or other buildings, or for other permanent improvements, purchase of land, equipment of such buildings or investment in bonds or securities, as provided in s. 36.06 (6) and (7), as the regents determine. The approval of the governor shall be necessary for the purchase of land under this subsection.

(3) **MEDICAL EDUCATION AND TREATMENT.** (a) *Special program operations.* The amounts in the schedule for partial payment of the stipends of the resident-intern staff and for deferred maintenance items. The deferred maintenance expenditures shall be fully co-ordinated with the over-all

building and remodeling program separately authorized or undertaken for the university hospitals and student health service.

(b) *Public patient treatment.* A sum sufficient for the treatment of state dependents and public patients under s. 142.08;

(c) *State veterans treatment.* The amounts in the schedule to be used for reimbursement to the university hospitals for the state's share of veterans' care under s. 142.10.

(g) *University hospitals.* All fees and other moneys received for or on account of the operation of the university hospitals for the treatment of patients, the operations of the hospital cafeteria, outpatient housing, parking service and other services, to be used for operating expenses of the hospitals and related services;

(h) *Student health service.* All moneys collected from fees of the student health service for the treatment of university students.

(9) GENERAL PROVISIONS. (g) *Transfers.* Any moneys in revolving appropriations to the board of regents of the university for operation may be temporarily transferred to or from any other revolving appropriation, but any money so transferred shall be repaid to the appropriation from which taken before the close of the fiscal year in which the transfer was made.

(h) *Cash fund.* The board of regents of the university may use balances in university revolving funds as a contingent fund for the payment of such miscellaneous expenses where immediate payment is deemed necessary. The regents are authorized to transfer moneys from or to any other revolving appropriation to or from the revolving appropriation authorized by this subsection.

SECTION 45. 20.840 (intro. par.) to (63) of the statutes are consolidated, renumbered 20.840 (intro. par.) and (1), and revised to read:

20.840 VETERANS AFFAIRS DEPARTMENT. There is appropriated to the Wisconsin department of veterans affairs for the following programs:

(1) HOME AND ENCAMPMENT OF VETERANS. (a) *General program operations.* The amounts in the schedule for general program operations, including not to exceed \$250 for the burial of each deceased member as defined in s. 45.37 (15) who is buried in the cemetery of the Grand Army home. Of the amount included for general program operations, the department may use not to exceed \$2,000 to maintain a contingent fund for the payment of petty cash items, to be expended and accounted for insofar as applicable under s. 20.979. All moneys received in reimbursement for services rendered institutional employees pursuant to s. 45.365 (1) and all moneys received in payment of meals to guests are to be accumulated in an account named "employee maintenance credits" and refunded to the appropriation under this paragraph.

(b) *United Spanish war veterans.* The amounts in the schedule to help defray the expenses of the annual encampment of the United Spanish war veterans.

(c) *Fuel.* A sum sufficient to cover the cost of coal and other solid fuel purchased for the Grand Army home pursuant to s. 16.71 (4), including freight and hauling charges thereon.

(d) *Cemetery maintenance and beautification.* The amounts in the schedule as a nonlapsible appropriation for cemetery maintenance and beautification, to be used for said purposes at the Wisconsin veterans memorial cemetery at the Grand Army home at King.

(g) *Home exchange.* All moneys received from the sale of products authorized by s. 45.37 (9) for the purchase of the necessary materials, supplies and equipment for the operation of the home exchange, and compensation for members' labor.

(h) *Gifts and bequests.* All moneys received under s. 45.37 (10) and (11), or any moneys received by gifts or bequests, to carry out the purposes of s. 45.365.

(m) *Federal aid.* All moneys received from the federal government for care of veterans of any war or military expedition of the United States who have been admitted to and are cared for at the Grand Army home for veterans, to be used by the department exclusively for constructing and equipping buildings inclusive of such other land as are necessary therefor, and to replace inadequate and dangerous housing accommodations. Annually, beginning June 30, 1963, the net revenues accruing under this paragraph shall be transferred to the state building trust fund until such time as the moneys advanced by the state building trust fund have been completely reimbursed.

SECTION 46. 20.845 to 20.870 of the statutes are repealed and recreated to read:

20.845 VETERINARY EXAMINERS, BOARD OF. There is appropriated to the state board of veterinary examiners for the following program:

(1) REGISTRATION OF VETERINARIANS.

(g) *Agency collections.* All moneys received under ch. 150.

20.850 VOCATIONAL AND ADULT EDUCATION. There is appropriated to the state board of vocational and adult education for the following programs:

(1) VOCATIONAL, TECHNICAL AND ADULT EDUCATION FOR YOUTH AND ADULTS. (a) *General program operations.* The amounts in the schedule for general program operations. In case any allotment under this paragraph is made to a state university or any other wholly state-controlled educational institution, the program appropriations for the operation of such school or institution for the year in which such allotment was made shall be reduced by an amount equal to the amount of such allotment.

(b) *Scholarships.* The amounts in the schedule for such scholarships as the board directs.

(c) *Fire schools.* The amounts in the schedule for supervising and conducting schools for instruction in fire protection and prevention under s. 41.14.

(d) *State aid for vocational and adult education.* The amounts in the schedule for state aids for schools of vocational and adult education, including area schools and programs, established and maintained under the supervision of the board to be distributed under s. 41.21. Of the amount in the schedule for 1966-67, not exceeding \$100,000 may be spent to match federal funds made available by the manpower development and training act of 1962, as amended.

(e) *State aid for vocational education in agriculture.* The amounts in the schedule for state aids for maintaining part-time instruction in agriculture under s. 41.60.

(g) *Text materials.* All moneys received from local vocational and adult school boards for the preparation, publication and distribution of text material.

(h) *Gifts and grants.* All moneys received from gifts, grants, bequests and devises to be used in the execution of the vocational and adult education program.

(i) *Conferences.* All moneys received for the conduct of conferences.

(m) *Federal aid for vocational and adult education.* All moneys received as federal aids for vocational and adult education programs for which the board is responsible, to be expended in conformity with the purposes and requirements of the several acts of congress under which such federal aid is granted.

(u) *Driver education.* All moneys allocated to this program from the state highway fund by the state superintendent of public instruction to be distributed to local schools of vocational and adult education operating driver training programs under s. 40.71 (12).

(2) VOCATIONAL REHABILITATION FOR THE HANDICAPPED. (a) *General program operations.* The amounts in the schedule for general program operations.

(g) *Artificial limbs and appliances.* All moneys received from the sale of artificial limbs and other appliances under s. 41.71 (6) (e).

(h) *Gifts and donations.* All moneys received as gifts and donations under s. 41.71 (11), for vocational rehabilitation.

(i) *Homebound supplies.* All moneys received from the sale of products made by severely handicapped persons under s. 41.71 (12) (d), for purchasing raw material.

(m) *Federal aid for vocational rehabilitation.* All moneys received from the federal government for vocational rehabilitation, including all moneys received for special vocational rehabilitation projects and for matching gifts and grants. If the actual revenues exceed the estimated expenditures of revenues in the schedule, the board may expend such excess for aids to individuals or for special projects designated and approved by the state board under this program, but any supplement to other program expenditures may be effected only with the approval of the board on government operations. That portion of any fringe benefit payments for which federal financial participation is available shall be charged to federal funds by the board. Any overdraft shall be carried forward to the next fiscal year.

(3) DISABILITY DETERMINATIONS. (a) *General program operations.* The amount in the schedule for determining disability under s. 42.242 (4).

(m) *Federal aid.* All moneys received from the United States for determining disability of OASI applicants.

20.860 WATCHMAKING, BOARD OF EXAMINERS IN. There is appropriated to the state board of examiners in watchmaking for the following program:

(1) REGISTRATION OF WATCHMAKERS. (g) *Agency collections.* Ninety per cent of all moneys received under ch. 125.

20.870 WATER POLLUTION COMMITTEE. There is appropriated to the committee on water pollution for the following program:

(1) WATER POLLUTION CONTROL. (a) *General program operations.* The amounts in the schedule for water pollution control.

(g) *Gifts and grants.* All moneys received under s. 144.53 (3), for the execution of its functions.

(m) *Federal aid for water pollution control.* All moneys received as federal aid for general water pollution control for the purposes specified

in the acts of congress and in accordance with plans prepared by the committee and approved by the U. S. public health service. The unencumbered balance in this appropriation on June 30 of each year shall lapse to the general fund, except for an amount necessary to satisfy the committee's accountability to the U. S. public health service.

SECTION 46g. 20.880 of the statutes is repealed.

SECTION 46m. 20.890 of the statutes is repealed and recreated to read:

20.890 WISCONSIN RETIREMENT FUND. There is appropriated for the following programs:

(1) MUNICIPAL AND STATE EMPLOYE RETIREMENT. (a) *Annuities, state employes retirement system (old)*. To the executive director of the Wisconsin retirement fund, a sum sufficient to pay all annuities authorized by ss. 42.65 to 42.68.

(b) *Aids to certain counties*. To the executive director of the Wisconsin retirement fund, a sum sufficient to pay the state aid provided under s. 66.902 (6) (b).

(w) *Retirement fund integration*. To the executive director of the Wisconsin retirement fund such amounts in such fund as are necessary to complete the integration of the Wisconsin retirement fund with the federal old-age and survivors insurance system pursuant to ss. 66.9185 and 66.99 (3).

(2) EMPLOYER CONTRIBUTIONS. To the various state agencies from the respective funds from which state employes and officers' salaries are paid from the general purpose revenues or from segregated fund revenues, as the case may be, annually, beginning July 1, 1965, a sum sufficient to supplement the respective appropriations of the state agencies in the amount necessary to pay the cost of state contributions for state employes: (a) Wisconsin retirement fund under s. 66.905 (1) (a) and county judges under s. 66.905 (8). Payments from this appropriation shall be upon vouchers certified by the executive director of the Wisconsin retirement fund. (b) Public employes social security fund under s. 66.99 and county judges under s. 66.905 (8). Payments from this appropriation shall be upon vouchers certified by the director of the public employes social security fund. (c) In this subsection any segregated fund revenues credited by law directly to an appropriation shall be deemed "program revenue" as defined for the general fund. (d) All fringe benefit contributions by the state for employes of activities financed from program revenues shall be charged to such self-supporting appropriations from which salaries of employes are paid, but if said appropriations are exhausted or not available the contributions for fringe benefits shall be charged to the general purpose revenues of the program and fund from which such salaries are paid.

SECTION 46p. 20.930 (1) (a) (line 1) of the statutes is renumbered 20.930 (1) (a) (line 1m).

SECTION 46t. 20.930 (1) (a) (line 1) of the statutes is created to read:

20.930 (1) (a)
1 20.110 Academic facilities commission, executive
secretary NE ----- 12,000

SECTION 47. 20.930 (1) (a) (line 33) of the statutes is amended to read:

	20.930 (1) (a)		
33	20.650 (1) Public instruction, state superintendent	18,000	20,000

SECTION 48. 20.979 (1) (a) and (b) and (2) (a) of the statutes are amended to read:

20.979 (1) (a) "Department" means the state department of public welfare, state board of health, state superintendent of public instruction and the board of regents of state colleges, ~~and department of veterans affairs.~~

(b) "Institution" means all state colleges including the institute of technology, and the several institutions under the jurisdiction of the state department of public welfare, ~~and state superintendent, and department of veterans affairs.~~

(2) (a) From the contingent fund authorized by ss. 20.650, 20.670 ~~and, 20.760 and 20.840~~, institutional bills of less than \$75 may be paid, ~~except that~~ but no part of the fund shall be used for the payment of the salary or wages of an employe. The amount allotted to each institution shall be deposited in a separate account to be known as the "contingent fund" in a public depository to be designated by the respective departments. Payment of institutional bills of less than \$75 shall be made by check drawn by the superintendent against such account, except as herein otherwise provided, without the necessity of being first submitted to the department and to the department of administration for approval and audit. ~~From time to time~~ The superintendent shall file claim for reimbursement on a sworn voucher which shall be accompanied by the bills ~~for payment of which reimbursement is claimed to be reimbursed.~~ Bills paid by check need not be receipted by the payee, but the number of the check shall be placed on the bill. Bills may be paid by cash if approved by the superintendent and receipted by the payee. After approval of such claim by the department and audit by the department of administration, the contingent fund shall be reimbursed the total amount lawfully paid therefrom. If the superintendent shall ~~pay~~ *pays* any bill which is subsequently disapproved either by the department or the department of administration as unlawful ~~and or~~ unauthorized, he shall, within 10 days after notification by the department, personally make good such unlawful or unauthorized payment. All moneys received in reimbursement for payments made from the contingent fund shall be deposited to the credit of said account and are added to the appropriation. Each respective department, with the approval of the department of administration, shall make written rules and regulations for carrying out this subsection. Each department shall require the superintendent of each institution to execute and file a surety bond in such sum as the board on government operations ~~may require~~ *requires*, guaranteeing the faithful discharge of his duties and obligations under this section, the premium to be paid out of the proper appropriation for each of said departments ~~department~~. Any check drawn against the contingent fund of an institution which is not paid within 2 years of the date of its drawing because of inability to locate the drawee or his failure to submit same for payment, after the bank has been requested to stop payment, shall be treated as a canceled check and added to the checking account balance. A check for the amount so added shall be drawn in favor of the state treasurer and deposited in the general fund as a nonappropriated receipt. If the person entitled to a check so canceled

presents a satisfactory claim therefor to the department, said department shall direct the department of administration to draw a warrant in payment of such claim and charge it to a sum sufficient appropriation for the repayment of canceled checks. In those institutions in which the financial and business affairs are under the jurisdiction of a financial or business officer, the contingent fund ~~is to~~ shall be under said officer's jurisdiction and all of the above provisions applying to the superintendent shall apply to said officer.

SECTION 49. 20.982 of the statutes is amended to read:

20.982 For all fiscal purposes the entire summer session of any state education institution *or school under the supervision of the state board of vocational and adult education* shall be considered as occurring in the fiscal year in which such session terminates, and all expenditures therefor and all revenues thereof shall be charged or credited, ~~as the case may be to the appropriation for such fiscal year; provided, that.~~ All bills for printing incurred prior to the beginning of such fiscal year may be paid out of current funds and be replaced at the beginning of such fiscal year.

SECTION 49m. 24.085 (1) of the statutes is amended to read:

24.085 (1) The state conservation commission ~~is authorized and empowered to~~ may sell at public or private sale, lands and structures owned by the state under the jurisdiction of the state conservation commission, when ~~said the~~ conservation commission determines that ~~said the~~ lands are no longer necessary for the state's use for conservation purposes. Upon request of the ~~Wisconsin federal surplus property development commission~~ *state building commission*, the conservation commission shall sell any lands thus requested within Bong air force base when owned by the conservation commission in outright fee to the ~~Wisconsin federal surplus property development commission~~ *state building commission* or its designee, at fair market value.

SECTION 50. 25.25 of the statutes is amended to read:

25.25 The remaining one-half of said lands and moneys, not being granted for any other specified purpose, accrue to the school fund by virtue of section 2 of article X of the constitution; and having been found unnecessary for the support and maintenance of common schools, are appropriated, to the support and maintenance of state colleges, and suitable libraries and apparatus therefor, and to that end are set apart, and denominated the "Normal School Fund." All lands, moneys, loans, investments, and securities heretofore set apart to the normal school fund and all swamp lands and moneys that may hereafter be received on account of the capital of such fund constitute a separate and perpetual fund. *All receipts from earnings on the normal school fund shall be paid into the general fund as general purpose revenue.*

SECTION 50a. 31.36 (1) and (2) of the statutes are amended to read:

31.36 WATER REGULATORY ADVISORY BOARD. (1) There is created ~~a board to be known as~~ the water regulatory *advisory* board.

(2) The water regulatory *advisory* board shall consist of 5 members, namely a member of the staff of the college of agriculture of the university of Wisconsin to be designated by the dean of the college of agriculture, a member of the staff of the conservation commission to be designated by the conservation commission, the chief state engineer or his designated representative, ~~a member of the staff of the public service commission to be designated by the public service commission, and a 2 public mem-~~

~~ber members~~ appointed for ~~a staggered 6-year term~~ terms by the governor, one of whom shall have an interest in agriculture.

SECTION 50c. 31.36 (3) of the statutes is repealed and recreated to read:

31.36 (3) The board may elect a chairman and such other officers as are necessary to perform its functions. The board shall hold regular annual meetings in March. Special meetings may be held at any time and place agreed upon by the board or upon call of the chairman or any 2 members of the board.

SECTION 50f. 31.36 (4) of the statutes is amended to read:

31.36 (4) A member of the ~~water regulatory~~ board shall receive no salary for any services performed by him pursuant to this section. He shall, however, be reimbursed for traveling and other necessary expenses incurred while in the performance of his duties as a member of the board.

SECTION 50i. 31.36 (5), (6) and (7) of the statutes are repealed and recreated to read:

31.36 (5) The board shall act as an advisory body to recommend to the commission policies concerning its duties under sub. (6).

(6) The commission shall have the following duties:

(a) The operation, repair and maintenance of the dams and dykes constructed across drainage ditches and streams in drainage districts, in the interest of drainage control, water conservation, irrigation, conservation, pisciculture and to provide areas suitable for the nesting and breeding of aquatic wild bird life and the propagation of fur-bearing animals.

(b) The construction, strengthening and maintenance of the Portage levee in such manner as will best protect the vicinity from the overflow of the Wisconsin river.

(7) In the formation of its policy recommendations to the commission, the board shall consider the problems and needs of the several drainage districts as a unit and the best interests of the districts as a whole.

SECTION 50m. 31.36 (10) to (12) of the statutes are amended to read:

31.36 (10) The ~~board~~ commission shall employ such persons and may purchase or rent such vehicles and machinery and purchase such materials, ~~stationery~~ and other equipment as is necessary to carry out the provisions of this section.

(11) So far as seems practicable, the ~~board~~ commission may designate or employ the drainage commissioners of any drainage district, or the committee of the county board, above referred to, to operate the dams in such district or area formerly comprising a drainage district, ~~as the case may be, or to perform services in the repair and maintenance of the dams, dykes and other works.~~

(12) The ~~board may elect a chairman and~~ commission may adopt ~~general or special rules and regulations~~ governing the operation, maintenance and repair of the dams, dykes and other works.

SECTION 50r. 31.36 (13) of the statutes is repealed.

SECTION 50u. 36.16 (1) (d) of the statutes is amended to read:

36.16 (1) (d) The regents of the university may remit nonresident tuition either in whole or in part, but not other fees, to a number of needy and worthy nonresident students, not exceeding 8% of the number of nonresident students registered in the preceding year, upon the basis of merit,

to be shown by suitable tests, examinations or scholastic records and continued high standards of scholastic ~~attainments~~ attainment. The board may remit nonresident tuition in whole or in part, but no other fees, to additional individual students at the university not exceeding 2% of the number of nonresident students registered in the preceding year who, in the judgment of the board, are ~~entitled to equitable~~ deserving of relief from the assessment of nonresident tuition *because of extraordinary circumstances.*

SECTION 50v. 36.17 of the statutes is amended to read:

36.17 The board of regents may maintain a summer session and ~~is directed to shall~~ carry on educational extension and correspondence teaching and shall carry on university extension classwork in such communities as have 30 or more students and where the vocational or other educational board shall co-operate by payment of the regular extension fees. When similar courses of instruction are given at the university and at any ~~extension center or~~ other place of instruction in any city other than Madison, the rates of tuition *per course* charged to students at any such ~~extension center or~~ other place of instruction *or for correspondence study* shall be no higher than the rates of tuition charged for such courses at Madison. *Resident and nonresident tuition for full-time students at extension centers shall be the same as tuition at the state colleges.*

SECTION 50x. 36.216 of the statutes is created to read:

36.216 SOIL AND WATER CONSERVATION. The board of regents of the university is authorized to carry out the educational and administrative functions of s. 92.04, with the advice of the state soil and water conservation committee. The regents shall make available to the committee such staff services as may be necessary for the administration and coordination of its functions.

SECTION 50z. 37.11 (17) of the statutes is amended to read:

37.11 (17) To remit either in whole or in part tuition, but not other fees, to a number of needy and worthy nonresident students at each state college not exceeding 8% of the number of nonresident students registered in the preceding year at such college, upon the basis of merit, to be shown by suitable tests, examinations or scholastic records and continued high standards of scholastic attainment. The board may remit nonresident tuition in whole or in part, but no other fees, to additional individual students at the state colleges not exceeding 2% of the number of nonresident students registered in the preceding year who, in the judgment of the board, are ~~entitled to equitable~~ deserving of relief from the assessment of nonresident tuition *because of extraordinary circumstances.*

SECTION 51. 39.023 (6) of the statutes is amended to read:

39.023 (6) The Wisconsin association of independent colleges and universities, the Wisconsin association of presidents and deans of institutions of higher learning, the co-ordinating committee ~~on~~ for higher education and the state department of administration shall make available such staff services as ~~may be~~ are requested by the commission. Such staff services shall be co-ordinated by the ~~department of administration under the direction of an executive secretary outside the classified service appointed by~~ the commission.

SECTION 52. 40.43 (4) of the statutes is amended to read:

40.43 (4) A fee of ~~\$2~~ \$5 shall be paid to the state superintendent with

each application for a license to teach school or for a renewal of such license, or for a state certificate to teach.

SECTION 53. 40.71 (12) of the statutes is amended to read:

40.71 (12) ~~In order~~ To promote a uniformly effective driver education program among high school pupils and pupils of vocational and adult education schools who are about to become eligible to qualify for an operator's license, each district operating a high school and each school of vocational and adult education shall receive \$25 per pupil for each pupil of high school age who successfully completes an accredited course in driver education approved by the department, but in no case shall the aid exceed the actual cost of instruction. If the sum appropriated by s. 20.650 ~~(47)~~ (2) (v) is inadequate in any year to provide \$25 per pupil, the aid shall be prorated after the ~~\$10,000~~ appropriation for administration is deducted. Such aids shall be paid at the same time as the regular elementary and high school aids are paid.

SECTION 54. 41.03 (1) of the statutes is amended to read:

41.03 (1) If upon the receipt of the report provided for in s. 41.01 (3), the state superintendent is satisfied that the school ~~or~~, class or special treatment or instructional center has been maintained during the preceding year in accordance with ~~the provisions of the statutes~~, he shall certify to the department of administration in favor of each of the counties, and school districts maintaining such schools or classes, a sum equal to 70% of the amount expended by each board during the preceding year for salaries of qualified teachers employed to teach such schools or classes, ~~maintenance and transportation and board and lodging~~ of pupils residing within ~~the district and~~ the state and attending such schools or classes, special books and special equipment prepared or designed for instruction in such schools or classes, and such other expenses as ~~shall be~~ *are* approved by the state superintendent. When ~~transportation board and lodging~~ is not furnished to nonresident, handicapped children included in this section, ~~by the districts maintaining the special classes, the school districts~~ *district* in which the child resides shall provide transportation ~~for the handicapped children residing therein~~. When such transportation has been approved in advance by the state superintendent through the bureau for handicapped children, he shall certify ~~the full amounts~~ *70% of the approved amount expended* for such transportation to the department of administration because of such transportation, and the department of administration shall thereupon draw its warrant for such ~~full amount~~ *amounts* in favor of such school district on funds provided for in s. 20.650 ~~(20)~~ (3) (d).

SECTION 55. 41.03 (1) (a) of the statutes is amended to read:

41.03 (1) (a) Out of ~~each of the several appropriations~~ *appropriation* under s. 20.650 ~~(20)~~ (3) (d) for day schools for handicapped children he shall first set aside amounts equal to the approved claims for ~~transportation or board and lodging and transportation between the boarding home and the special school or class~~ of nonresident pupils enrolled in the classes or centers ~~of each of the corresponding classifications of~~ for handicapped children, and certify said amount to the department of administration, for payment in full ~~of the approved amounts~~ *to the school districts which have furnished said transportation or board and lodging operated the approved classes or centers while providing these services.*

SECTION 56. 41.03 (1) (e) of the statutes is repealed.

SECTION 57. 41.13 (6) and (7) of the statutes are created to read:

41.13 (6) The board may accept gifts, grants, bequests and devises to be used in the execution of its functions.

(7) All moneys received by the board from grants for the conduct of conferences and proceeds from such conferences shall be deposited in the general fund and are appropriated therefrom to the board for the conduct of such conferences.

SECTION 58. 41.15 (2) of the statutes is repealed and recreated to read:

41.15 (2) To establish requirements for the distribution of state aids, the determination of credits and other administrative processes, the state board shall establish criteria for, classify and designate the names of such schools established by the local boards.

SECTION 59. 41.15 (23) of the statutes is created to read:

41.15 (23) The local board may accept gifts, grants, bequests and devises to be used in the execution of its functions.

SECTION 60. 41.155 (6) (g) of the statutes is amended to read:

41.155 (6) (g) Section 41.15 (12) to (18) and, (20) and, (21) and (23) shall apply to area districts.

SECTION 61. 41.19 (1), (1a), (1ad) and (1b) of the statutes are renumbered 41.19 (1) (a), (2), (4) and (5), respectively, and amended to read:

41.19 (1) (a) The local board of vocational and adult education may charge tuition for nonresident students in an amount sufficient to pay instructional costs for providing training to such persons but not exceeding \$2.50 for each day for students less than 21 years of age and not exceeding \$1.50 for each day for students 21 years of age and over or 50 cents for each evening, of actual attendance. In determining such cost appropriate reduction shall be made for all state and federal aids, where applicable. Such charges shall be reviewed and, if found to be accurate, approved by the state director of vocational and adult education.

(2) Before July 1 of each year beginning with 1955, the secretary of each local board of vocational and adult education shall file with the clerk of each county and municipality from which any tuition pupil was admitted, except as provided in sub. (1e) (6), a sworn statement setting forth the residence, name, age, date of entrance and the number of days attended during the preceding school year and the total tuition charge for courses approved by the state board of vocational and adult education, for each pupil admitted from such county. This statement shall be rendered on a form prescribed by the state director of vocational and adult education. Within 10 days after the receipt of such statement the clerk of each municipality shall return the same to the county clerk with his certification as to the correctness of the statement, or indicating in what respects he believes such statement to be incorrect, together with all necessary factual information in support of such belief. Nothing in this subsection shall apply to tuition for any pupil who has reached 21 years of age or to any tuition for any course eligible for credit at the university of Wisconsin or at any state college.

(4) Before July 1 in each year the secretary of the local board of vocational and adult education shall send to the secretary of the local board of vocational and adult education in the municipality in which the pupils

reside, a sworn statement of tuition charges for pupils residing therein who had reached 21 years of age ~~and for any tuition for any pupil residing therein for any course eligible for credit at the university of Wisconsin or at any state college.~~ Where pupils reside in a municipality in which no vocational and adult education school is maintained ~~then,~~ such sworn statement of ~~said the~~ tuition charges shall be sent to the clerk of the municipality. In either case the sworn statement shall set forth the residence, name, age ~~and,~~ date of entrance to such school, ~~and~~ the number of days' or evenings' attendance during the preceding year of each such pupil, and the amount of tuition due on account of such attendance. This statement shall be filed as a claim against the local board of ~~vocational and adult education~~ or against such municipality, ~~as the case may be,~~ and allowed as other claims are allowed. The secretary of the board shall, in submitting the certificate of tuition charges to the municipality of residence of tuition pupils, indicate the number of class units of work for which a pupil was enrolled and attended.

(5) No local board of vocational and adult education, nor any city, village or town not having a school of vocational and adult education, shall be liable under sub. ~~(1a)~~ (4) without its consent to pay such tuition for any pupil who has reached the age of 21 years, ~~nor for any course eligible for credit at the university of Wisconsin or at any state college.~~ Nonresident students over 21 years of age may pay such nonresident tuition charge. Neither shall any board of vocational and adult education, city, village or town be liable to pay such tuition for any student unless such board of ~~vocational and adult education~~ or the governing body of the city, village or town is notified in writing within 30 days after enrollment that the student is attending the school of vocational and adult education.

SECTION 62. 41.19 (1) (b) to (e) of the statutes are created to read:

41.19 (1) (b) Separate tuition rates shall be established by the local board for costs associated with the following classifications:

1. State-wide full-time.
2. Other.

(c) The tuition rates established under par. (b) shall be reduced to reflect state and federal aids, revolving income and other revenue exclusive of revenues derived from local taxes.

(d) For purposes of tuition charges a student shall be considered age 21 or over if he has reached his 21st birthday prior to the beginning of the semester or lesser time period for which enrolled.

(e) The state board shall establish tuition refund policies.

SECTION 63. 41.19 (1a), (1c), (2) and (3) of the statutes are renumbered 41.19 (3), (6), (7) and (8), respectively.

SECTION 64. 41.21 (1) (b) 2 and 3 of the statutes are repealed and recreated to read:

41.21 (1) (b) 2. State aid for administrative, supervisory and co-ordination salaries, as approved by the state board of vocational and adult education, in vocational programs not qualifying for such aid under subd. 3, but not to exceed 35% of the amount expended in salaries for instruction or 80% of the amount expended for administrative, supervisory and co-ordination salaries, whichever is less, but not to exceed \$8,500 for each school.

3. Eighty per cent of instructional salaries incurred in state-wide full-time programs designated and approved by the state board. Instructional

salaries include those salaries of personnel covered under ch. 42 and other part-time teaching personnel employed in these programs.

SECTION 65. 41.71 (3) (a) of the statutes is amended to read:

41.71 (3) (a) "Handicapped person" means any person who, by reason of a physical or mental defect or infirmity, whether congenital or acquired by accident, injury or disease, *or any nondisabled person who, by reason of economic, educational, experiential, sociocultural or other deficiency or inadequacy,* is or may be expected to be totally or partially incapacitated for remunerative occupation, or who may reasonably be expected to be fit to engage in a remunerative occupation after receiving vocational rehabilitation service.

SECTION 66. 41.71 (3) (f) to (h) of the statutes are created to read:

41.71 (3) (f) "Nonprofit" when used with respect to a workshop or rehabilitation facility, means a workshop or rehabilitation facility owned and operated by a corporation or association, no part of the earnings of which inures, or may lawfully inure, to the benefit of any private shareholder or individual and the income of which is exempt from taxation under the internal revenue code.

(g) "Workshop" means a place where any manufacture or handiwork is carried on, and which is operated for the primary purpose of providing remunerative employment to severely handicapped individuals as an interim step in the rehabilitation process for those who cannot readily be absorbed in the competitive labor market or during such time as employment opportunity in the labor market does not exist.

(h) "Rehabilitation facility" means a facility operated for the primary purpose of assisting in the rehabilitation of handicapped individuals by providing one or more of the services set forth in this section.

SECTION 67. 41.71 (6) (b) of the statutes is amended to read:

41.71 (6) (b) Promote ~~and~~, aid in the establishment of *or establish* schools ~~and~~, classes *and workshops and rehabilitation and other facilities* for the rehabilitation of handicapped persons; supervise the training, *restoration or employment* of such persons and confer with their relatives and other persons interested concerning any matter affecting their vocational rehabilitation.

SECTION 68. 41.71 (9) of the statutes is repealed and recreated to read:

41.71 (9) Establish and maintain co-operative working relationships with all federal, state and local public agencies and private organizations and agencies providing services directly or indirectly related to vocational rehabilitation so as to assure maximum utilization on a co-ordinated basis of the services which such agencies offer for over-all vocational rehabilitation of handicapped persons.

SECTION 69. 41.71 (10) of the statutes is repealed.

SECTION 70. 42.241 (15) of the statutes is created to read:

42.241 (15) FUND INTEGRATION. The state teachers retirement board shall take such actions as are necessary to complete the inclusion of the members of the combined group of the state teachers retirement system under the federal old-age and survivors insurance system as provided in this section. Said board shall also deduct from the respective accounts of participants in the state teachers retirement system, and certify to the

department of administration, the amounts to be transferred from the state teachers retirement fund to the public employes social security fund to provide for the contributions which will thereby become payable to the federal old-age and survivors insurance system as employer and employe contributions for such employes as the result of said integration. If payment of said contributions is not made to the federal old-age and survivors insurance system before any interest or penalty accrues thereon under federal regulations as defined in s. 66.99 (1) (b), the board shall pay such interest or penalty and charge the same to the interest income of the state teachers retirement system.

SECTION 71. 43.10 of the statutes, as affected by chapter 18, laws of 1965, is amended to read:

43.10 The library commission may accept on behalf of the state from the federal government or any agency thereof or from any other source, and may receive and use gifts or grants of furniture, books, equipment, supplies, money, or other property used or useful for library work. ~~All moneys received under this section shall be deposited in the general fund within one week after receipt and are appropriated therefrom to the library commission in accordance with s. 20.380 (11). Any funds granted by the federal government subject to the conditions that they be returned if not expended within the allotted time and for the purposes designated shall be returned to the federal government if not so expended.~~

SECTION 71m. 46.52 (1) of the statutes is amended to read:

46.52 (1) There is created a state mental health advisory committee ~~for the period ending June 30, 1965, under such period is further extended by the legislature.~~

SECTION 72. 47.05 (2) (j) of the statutes is created to read:

47.05 (2) (j) Enter into an annual contract with the Milwaukee public library for the provision of library services to Wisconsin blind persons.

SECTION 73. 66.9185 of the statutes is created to read:

66.9185 FUND INTEGRATION. The executive director of the Wisconsin retirement fund shall take such action as is necessary to complete the integration of the Wisconsin retirement fund with the federal old-age and survivors insurance system as contemplated by s. 66.99 (3) as of the earliest date permitted under federal regulations as defined by s. 66.99 (1) (b). Said executive director shall also deduct from the respective accounts of participants in the Wisconsin retirement fund, and certify to the department of administration, the amounts to be transferred from the Wisconsin retirement fund to the public employes social security fund to provide for the contributions which will thereby become payable to the federal old-age and survivors insurance system as employer and employe contributions for such employes as the result of said integration. If payment of said contributions is not made to the federal old-age and survivors insurance system before any interest or penalty accrues thereon under federal regulation as defined in s. 66.99 (1) (b), the executive director of the Wisconsin retirement fund shall pay such interest or penalty and charge the same to the interest income of the Wisconsin retirement fund.

SECTION 74. 66.919 (1) of the statutes is amended to read:

66.919 (1) A ~~program of~~ group life and health insurance fund is created for the purpose of providing state employes with group life insur-

ance in amounts based upon their annual earnings and group health insurance for employes and their dependents under ~~a plan or~~ plans contributed to and conducted by the state through a group insurance board ~~thereby improving to improve~~ morale and efficiency in state service.

SECTION 74ab. Chapter 71 (title) of the statutes is amended to read:

CHAPTER 71.
TAX ON INCOMES ~~INCOME AND~~ FRANCHISE TAXES
FOR STATE AND LOCAL REVENUES.

SECTION 74ad. 71.01 (1) of the statutes is amended to read:

71.01 (1) **PERSONAL INCOME TAX.** For the purpose of raising revenue for the state and the counties, cities, villages and towns, there shall be assessed, levied, collected and paid a tax on all net incomes as hereinafter provided, by every *natural person* residing within the state or by his personal representative in case of death, *and trusts administered within the state*; by every nonresident *natural person and trust* of this state, upon such income as is derived from property located or business transacted within the state, and also by every nonresident natural person upon such income as is derived from the performance of personal services within the state; *and by every corporation not subject to the franchise tax under sub. (2), which owns property within this state or whose business within this state during the taxable year consists exclusively of foreign commerce, interstate commerce, or both*; except as hereinafter exempted. Every corporation organized under the laws of the state and every natural person domiciled in the state shall be deemed to be residing within the state for the purposes of determining liability for income taxes and surtaxes. This section shall not be construed to prevent or affect the correction of errors or omissions in the assessments of income for former years under s. 71.11 (16) and (20).

SECTION 74af. 71.01 (2) of the statutes is created to read:

71.01 (2) **FRANCHISE TAX ON CORPORATIONS.** For the privilege of exercising its franchise or doing business in this state in a corporate capacity every domestic or foreign corporation, except corporations specified in sub. (3), shall annually pay a franchise tax according to or measured by its entire net income of the preceding income year at the rates set forth in s. 71.09 (2am). Every corporation organized under the laws of this state shall be deemed to be residing within this state for the purposes of this franchise tax. All provisions of chs. 71 and 73 relating to net income taxation of corporations shall apply to franchise taxes imposed under this subsection, unless the context requires otherwise. The tax imposed by this subsection on national banking associations shall be in lieu of all taxes imposed by this state on national banking associations to the extent it is not permissible to tax such associations under federal law.

SECTION 74ah. 71.01 (3) (d), (dm) and (e) of the statutes are repealed.

SECTION 74aj. 71.01 (3) (f) of the statutes is renumbered 71.01 (3) (d).

SECTION 74al. 71.02 of the statutes is amended to read:

71.02 (1) **DEFINITIONS APPLICABLE TO CORPORATIONS.** *As used in this chapter:*

(a) ~~The term~~ "Net income" as used in this chapter shall mean means, for corporations, "gross income" less allowable deductions.

~~(2) (b) The term "Person", as used in this chapter, shall mean and include natural persons, fiduciaries and includes corporations, unless the context requires otherwise, and the word "corporation" shall mean and include includes corporations, joint stock companies, associations or common law trusts organized or conducted for profit, unless the context requires otherwise expressly stated.~~

~~(3) (c) The terms "Paid" or "actually paid", as used in this chapter, are to be construed in each instance in the light of the method used in computing taxable income whether on the accrual or receipt basis; provided, that but the deduction for federal income and excess profits taxes shall be confined to cash payments made within the year covered by the income tax return.~~

~~(4) (d) All fiscal years ending between the June 30 preceding and the July 1 following the close of a calendar year shall correspond to such calendar year for the purposes of this chapter, and no fiscal year shall end on any date other than the last day of any month.~~

SECTION 74an. 71.02 (2) of the statutes is created to read:

71.02 (2) DEFINITIONS APPLICABLE TO NATURAL PERSONS AND FIDUCIARIES. As used in this chapter:

(a) "Federal taxable income" and "federal adjusted gross income" of natural persons and fiduciaries, mean the taxable income or adjusted gross income of the taxpayer as determined by the taxpayer for the taxable year under the internal revenue code or, if redetermined by the department, as determined by the department under the internal revenue code or as may be determined on final appeal therefrom.

(b) "Internal revenue code" means the federal internal revenue code as effective with respect to the taxpayer for the taxable year and reference herein to particular provisions of the internal revenue code of 1954 are deemed to include subsequent amendments thereto and the corresponding provisions of any subsequently enacted internal revenue code; except that for any taxpayer who so elects they shall mean the internal revenue code as in effect on January 1, 1965, and in such case "federal taxable income" and "federal adjusted gross income" shall mean taxable income and adjusted gross income as defined by such code. Such election for any taxable year shall be made within the time prescribed by law, excluding any extensions thereof, for filing the return for such taxable year and shall be made in such manner as the department by rule prescribes.

(c) "Wisconsin taxable income" of estates and trusts means federal taxable income with the modifications prescribed in s. 71.05 (1).

(d) "Wisconsin taxable income" of natural persons means Wisconsin adjusted gross income less itemized deductions or less the Wisconsin standard deduction.

(e) "Wisconsin adjusted gross income" means federal adjusted gross income, with the modifications prescribed in s. 71.05 (1).

(f) "Itemized deductions" means deductions from federal adjusted gross income allowable under the internal revenue code in determining federal taxable income, other than the federal standard deduction and deductions for personal exemptions.

(g) "Wisconsin standard deduction" means 10 per cent of a natural person's Wisconsin adjusted gross income but not less than \$300 and not more than \$1,000, except that the combined Wisconsin standard deduction of married persons shall not exceed \$1,000.

(h) "Taxable income" and "adjusted gross income," when not preceded by the word "federal" means Wisconsin taxable income and Wisconsin adjusted gross income, respectively, unless otherwise defined or the context plainly requires otherwise.

(i) "Person," "fiduciary," "income" and all other terms not otherwise defined, have the same meaning as in the internal revenue code unless otherwise defined or the context requires otherwise.

(j) "Person" includes natural persons and fiduciaries, unless the context requires otherwise.

(k) "Taxable year" means the taxable year upon the basis of which the taxable income of the taxpayer is computed under the internal revenue code. References to a particular taxable year include the taxable year coinciding with the calendar year named and all other taxable years ending on or after July 1 in such calendar year or on or before June 30 following such calendar year.

SECTION 74at. 71.03 (1) (intro. par.), (a) and (g) of the statutes are amended to read:

71.03 GROSS INCOME OF CORPORATIONS. (1) ~~The term~~ "Gross income", as used in *determining taxable income of corporations under this chapter*, shall include:

(a) ~~All wages, salaries or fees~~ derived from services, including services performed for the United States or any agency or instrumentality thereof.

(g) All profits derived from the transaction of business or from the sale or other disposition of real estate or other capital assets; provided, that for the purpose of ascertaining the gain or loss resulting from the sale or other disposition of property, real or personal, acquired prior to January 1, 1911, the fair market value of such property as of January 1, 1911, shall be the basis for determining the amount of such gain or loss; and that the basis for computing the profit or loss on the sale of property acquired by gift after 1922 but prior to July 31, 1943, shall be the same as it would have been had the sale been made by the last preceding owner who did not acquire it by gift; and in the case the taxing officers are unable to ascertain the cost of the property to such prior owner, if acquired after January 1, 1911, then the basis shall be the value thereof at or about the time it was acquired by ~~him~~ it, and such value shall be determined from the best information obtainable. However, with respect to all gifts made after July 31, 1943, the basis for computing gain or loss resulting from the sale or other disposition of said property acquired by gift shall be the fair market value of said property at the time of the said gift or the valuation on which a gift tax has been paid or is payable. In computing profit or loss on the sale of property, acquired by descent, devise, will or inheritance, ~~or the sale of property in a decedent's estate~~, since January 1, 1911, the appraised value of such property in the administration of the estate of the deceased owner as of the date of his death shall be the basis for determining the amount of such profit or loss. The cost or other basis mentioned above, shall be diminished for exhaustion, wear and tear, obsolescence, amortization, write-offs and depletion to the extent of the amount: 1. allowed as deductions in computing taxable income under all Wisconsin tax laws and 2. resulting (by reason of the deduction so allowed) in a reduction in any taxable year of the taxpayer's taxes under Wisconsin income tax law, but not less than the amount allowable under all Wisconsin income tax laws. Where no method has been adopted under s. 71.04 (13) ~~or 71.05 (16)~~ (relating to depreciation deduction) the amount allowable shall be determined under s. 71.04 (13) (b) 1 ~~or 71.05 (16) (b)~~ 1. If property, exclusive of inventories (as raw materials, goods in process and finished goods), as a result of its destruction in whole or in part by fire or other casualty, theft or seizure, or an exercise of power of requisition or condemnation or the threat or imminence thereof, is involuntarily

converted into money which is within one year in good faith, under rules prescribed by the department of taxation, expended in the replacement of the property destroyed or in the acquisition of other property located in Wisconsin similar or related in service or use to the property so destroyed, or in the establishment of a replacement fund which, within 2 years from date of the fire or other casualty, is actually expended to replace the property destroyed or in the acquisition of other property located in Wisconsin similar or related in service or use to the property destroyed, no gain shall be recognized, and in the case of gain the property so replaced or newly acquired, for purposes of depreciation and all other purposes of taxation, shall be deemed to take the place of the property so destroyed. If any part of the money is not so expended, the gain, if any, shall be recognized, but in an amount not in excess of the money which is not so expended. A replacement of property by an insurance company shall be deemed to be an expenditure by the taxpayer of insurance moneys received by him from the insurance company for the purposes of this subsection. ~~The provisions of this subsection relating to nonrecognition of gain on certain involuntary conversions shall be inapplicable when the property involuntarily converted, was the taxpayer's~~ shall be inapplicable when the property involuntarily converted was the taxpayer's residence and such involuntary conversion constituted a sale coming within the "nonrecognition" provisions of sub. (5). If shares of stock in a corporation acquired subsequent to January 1, 1934, are sold from lots acquired at different dates or at different prices, the basis for determining gain or loss shall be that of the specific shares sold. If the identity of the lots cannot be determined, the stock sold shall be charged against the earliest acquisitions of such stock. The basis for determining gain or loss on sales of stock acquired prior to January 1, 1934, shall be the average cost of all such shares of the same stock, determined in accordance with the rules of the department of taxation in effect on January 1, 1934.

SECTION 74aw. 71.03 (1) (k) of the statutes is repealed.

SECTION 74bc. 71.03 (1) (L) of the statutes is renumbered 71.03 (1) (k).

SECTION 74bf. 71.03 (2) (a) of the statutes is repealed.

SECTION 74bi. 71.03 (2) (b) of the statutes is renumbered 71.03 (2) (a).

SECTION 74bk. 71.03 (2) (c) of the statutes is renumbered 71.03 (2) (b) and amended to read:

71.03 (2) (b) All insurance received by any ~~person or persons~~ corporation in payment of a death claim by any insurance company, fraternal benefit society or other insurer, including insurance paid to a corporation ~~or partnership~~ upon the policies on the lives of its officers, ~~partners~~ or employes, but in computing net income, no deduction shall in any case be allowed in respect of premiums paid on any life insurance policy covering the life of any officer, ~~partner~~, or employe, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy.

SECTION 74bt. 71.03 (2) (f) and (g) of the statutes are renumbered 71.03 (2) (c) and (d), respectively.

SECTION 74bw. 71.03 (5) of the statutes is repealed.

SECTION 74cc. 71.03 (6) of the statutes is renumbered 71.03 (5) and 71.03 (5) (a), as renumbered, is amended to read:

71.03 (5) (a) No gain nor loss shall be recognized *to corporations* if property having a situs in Wisconsin and held for productive use in trade or business or for investment ~~is~~, not including stock-in-trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or ~~evidences~~ of indebtedness or interest), is exchanged solely for property having a situs in Wisconsin, of a like kind, to be held either for productive use in trade or business or for investment. ~~This provision shall be effective if the exchange occurs in a taxable year ending on or after December 31, 1957.~~ The basis of the property acquired on an exchange coming within this subsection shall be the same as in the case of the property exchanged.

SECTION 74cf. 71.03 (7) of the statutes is renumbered 71.03 (6) and is amended to read:

71.03 (6) No gain or loss shall be recognized *to a corporation* if common stock in a corporation is exchanged solely for common stock in the same corporation, or if preferred stock in a corporation is exchanged solely for preferred stock in the same corporation. The basis of the property acquired on an exchange coming within this subsection shall be the same as in the case of the property exchanged.

SECTION 74ci. 71.032 of the statutes is repealed.

SECTION 74ck. 71.035 (1) (intro. par.) of the statutes is amended to read:

71.035 (1) (intro. par.) In the case of any exchange or distribution described in pars. (a) to (e) ~~herein~~, no gain or loss shall be recognized *to a corporation* to the extent specified in such paragraph with respect to such exchange or distribution.

SECTION 74ct. 71.04 (10) of the statutes is amended to read:

71.04 (10) Amounts distributed to patrons in any year, in proportion to their patronage of the same year, by any corporation, joint stock company or association doing business on a co-operative basis (hereinafter called "company"), whether organized under ch. 185 or otherwise, shall be returned as income or receipts by said *corporate* patrons but may be deducted by such company as cost, purchase price or refunds; ~~provided that~~ *but* no such deduction shall be made for amounts distributed to the stockholders or owners of such company in proportion to their stock or ownership, nor for amounts retained by such company and subject to distribution in proportion to stock or ownership as distinguished from patronage.

SECTION 74cw. 71.046 (1) (intro. par.) of the statutes is amended to read:

71.046 (1) (intro. par.) Beginning with the calendar year 1947 or corresponding fiscal year, in addition to other deductions allowed by ~~ss.~~ s. 71.04 ~~and 71.05~~ there shall be allowed mines *owned by corporations* producing ores of lead, zinc, copper or other metals except iron, but including sulphur and iron resulting from the processing of lead, zinc, copper or other metals except iron, or mills finishing the products of such mines for the smelter, or smelters located in Wisconsin processing the products of such lead, zinc, copper or other metal mines, except iron mines, or mills the following allowance for depletion:

SECTION 74cy. 71.047 of the statutes is repealed as of the close of the calendar year 1964 or corresponding fiscal year.

SECTION 74dc. 71.05 (5) of the statutes is renumbered 71.09 (8).

SECTION 74df. 71.05 of the statutes is repealed and recreated to read:

71.05 MODIFICATIONS, TRANSITIONAL ADJUSTMENTS AND ELECTION OF DEDUCTIONS FOR NATURAL PERSONS AND FIDUCIARIES. (1) MODIFICATIONS. The modifications referred to in s. 71.02 (2) (c) and (e) are:

(a) Add:

1. The amount of any interest, less related expenses, excluded solely by reason of section 103 of the internal revenue code (relating to interest received on state and municipal obligations).

2. Any amounts deducted under section 1202 of the internal revenue code (relating to the deduction for capital gains).

3. Losses not allocable or apportionable to this state under s. 71.07.

4. Any amount deducted as a capital loss carry-over from any taxable year prior to the 1965 taxable year.

5. Gain on the sale or exchange of a principal residence, excluded under section 1034 (a) of the internal revenue code, if the "new residence" referred to therein is located outside this state.

(b) Subtract, to the extent included in federal taxable or adjusted gross income:

1. The amount of any interest or dividend income, less related expenses, which is by federal law exempt from taxation by this state.

2. Any amount included under sections 668 and 1373 of the internal revenue code.

3. Net income not allocated or apportioned to this state under s. 71.07.

4. Any other amount not subject to taxation under this chapter, less any amount allocable thereto which has been deducted in the computation of federal taxable or adjusted gross income.

(c) Add or subtract, as appropriate, any transitional adjustments computed under sub. (2).

(d) The carry back of losses to reduce income of prior years shall not be permitted. Where a person would have been allowed to deduct an amount as a net operating loss carry-over in determining federal taxable income of the current year but for the fact that such loss, or a portion of such loss, had been carried back in determining federal taxable income, there shall be added any amount deducted as a net operating loss carry-over and there shall be subtracted the amount which could have been deducted as a net operating loss carry-over but for the fact that such loss, or a portion of such loss, had been carried back.

(e) In determining Wisconsin adjusted gross income or Wisconsin taxable income of a partner, any applicable modification described in this section which relates to an item of partnership income, gain, loss or deduction shall be made in accordance with the partner's distributive share, for federal income tax purposes, of the item to which the modification relates. Where a partner's distributive share of any such item is not required to be taken into account separately for federal income tax purposes or the modification relates to no ascertainable item of the partnership income of the current year, each partner's share of such modification shall be proportional to his distributive share for federal income tax purposes of partnership taxable income or loss generally.

(2) TRANSITIONAL ADJUSTMENTS. It is the purpose of this subsection to prevent the double inclusion or omission of any item of income, deduc-

tion or basis by reason of change to reporting on the basis of federal taxable income or federal adjusted gross income.

(a) *Definitions.* As used in this subsection:

1. "Transitional date" means the first day of the taxpayer's 1965 taxable year, as defined at s. 71.02 (2) (k).

2. "Federal adjusted basis" means the adjusted basis of the asset or account for the purpose of determining gain on the sale or other disposition thereof computed as of the transitional date for federal income tax purposes.

3. "Wisconsin adjusted basis" means the adjusted basis of the asset or account which would have been applicable in determining gain on the sale or other disposition thereof on the day preceding the transitional date.

4. The "adjusted basis" of a liability or reserve account created by accruals or other charges deducted from income for federal or Wisconsin income tax purposes is the current balance of such account on the transitional date.

5. "Constant basis assets" means assets, other than inventories, the federal adjusted basis of which does not affect and is not affected by the computation of the taxpayer's federal taxable income except when such asset is sold, exchanged, abandoned or otherwise disposed of.

6. "Changing basis assets" means inventories and assets or accounts, including liability and reserve accounts created by accruals or other charges deducted from income, other than annuity contracts or constant basis assets. Changing basis assets include property subject to depreciation, depletion or amortization of cost, premium or discount; capitalized intangible expenses such as trade-mark expense, research and development expense and loan expense if the same are being amortized for federal income tax purposes; and accruals, reserves and deferrals of either income or expense.

7. "Owner" means successively the original owner of changing basis assets or constant basis assets as of the transitional date and any subsequent owner whose basis for such assets is found by reference to the basis therefor of such original owner.

(b) With respect to a constant basis asset any excess of federal adjusted basis over Wisconsin adjusted basis shall be added to income, and any excess of Wisconsin adjusted basis over federal adjusted basis shall be subtracted from income in the year in which such asset is sold, exchanged, abandoned or otherwise disposed of by the owner in a transaction in which gain or loss is recognized to the owner.

(c) With respect to changing basis assets compute the net difference between the federal adjusted basis and the Wisconsin adjusted basis of all such assets as of the transitional date. If such net difference is a net excess of federal adjusted basis it shall be ratably amortized and subtracted from the amounts otherwise allowable to the owner as deductions (under this chapter and the internal revenue code) over such period of not more than 60 months commencing with the first day of the first taxable year ended after the transitional date as may be selected by the original owner. If such net difference is a net excess of Wisconsin adjusted basis it shall be ratably amortized and subtracted from the income of the owner over such period of not less than 60 months commencing with the first day of the first taxable year ended after the first transitional date as may be selected by the original owner. In either event:

1. Any remaining balance of such difference shall be taken into account on the final Wisconsin income tax return of the owner or in any

year in which the owner disposes of all or substantially all of its assets in a transaction in which gain or loss is recognized; and

2. If the net difference as of the transitional date is not more than \$5,000 the owner at its election may take the entire amount thereof into account in the first taxable year ended after the transitional date.

(d) If the taxpayer's last Wisconsin taxable year, subject to this chapter but not to s. 71.02 (2), would otherwise include any period also included in the taxpayer's first taxable year subject to s. 71.02 (2), such last taxable year shall terminate with the day prior to the first day of such first taxable year. Returns and payments of tax with respect to such last taxable year shall be due on the same date or dates as if such year did not terminate until the day on which it would have terminated but for this paragraph.

(3) ELECTION OF DEDUCTIONS; AND HUSBAND AND WIFE DEDUCTIONS.

(a) Natural persons electing the federal standard deduction, or using federal tax tables based on federal adjusted gross income, in filing their federal income tax return, may elect to take itemized deductions in reporting Wisconsin taxable income of the same year.

(b) Natural persons who have not elected the federal standard deduction, or tax tables based on adjusted gross income, in filing their federal income tax return, may elect the Wisconsin standard deduction in reporting Wisconsin's taxable income of the same year.

(c) The Wisconsin standard deduction shall not be allowed to a married person whose spouse is required to file a return, unless such spouse has also elected to take the Wisconsin standard deduction in reporting income of the same year. If one spouse claims the \$300 minimum standard deduction, the other spouse cannot claim any deduction.

(d) Married persons electing itemized deductions in determining Wisconsin taxable income, may divide the total amount of their itemized deductions between them, as they choose.

SECTION 74di. 71.06 of the statutes is amended to read:

71.06 CORPORATION BUSINESS LOSS CARRY FORWARD. If a ~~taxpayer~~ corporation in any year ~~subsequent to the year 1952~~ sustains a net business loss, such loss, to the extent not offset by other items of income of the same year, may be offset against the net business income of the subsequent year and, if not completely offset by the net business income of such year, the remainder of such net business loss may be offset against the net business income of the following year. For the purposes of this section, net business income shall consist of all the income attributable to the operation of a trade or business regularly carried on by the taxpayer, less the deduction of business expenses allowed in ~~ss. s. 71.04 and 71.05~~. The addition to and deductions from income of urban transit companies under s. 71.18 (1) shall also be used in determining the net business loss of such companies to be offset against the net business income as determined under s. 71.18 of subsequent years ~~as provided in~~ under this section. Any net business loss for any year prior to the calendar year 1955 or corresponding fiscal year shall not, however, be recomputed under s. 71.18.

SECTION 74dk. 71.07 (1) of the statutes is amended to read:

71.07 (1) For the purposes of taxation income *or loss* from business, not requiring apportionment under sub. (2), (3) or (5), shall follow the situs of the business from which derived. Income *or loss* derived from rentals and royalties from real estate or tangible personal property, or from the operation of any farm, mine or quarry, or from the sale of real

property or tangible personal property shall follow the situs of the property from which derived. Corporation income from personal services performed by employes of corporations shall be deemed business income and shall follow the situs of the business. Income from personal services *and from professions* of resident individuals, ~~including income from professions~~, shall follow residence. Income from personal services of nonresident individuals, including income from professions, shall follow the situs of the services. All other income *or loss*, including royalties from patents, income *or loss* derived from land contracts, mortgages, stocks, bonds and securities or from the sale of similar intangible personal property, shall follow the residence of the recipient, except as provided in s. 71.08. For the purposes of taxation, interest received on state and federal tax refunds when the tax refunded was on business income or property shall be deemed income from business and shall follow the situs of the business from which derived.

SECTION 74dt. 71.07 (7) of the statutes is created to read:

71.07 (7) For purposes of determining the situs of income under this section:

(a) The estate of a decedent shall be considered resident at the domicile of the decedent at the time of his death.

(b) A trust estate created by will, contract, declaration of trust or implication of law shall be considered resident at the place where the trust estate is being administered.

(c) The situs of income derived by any taxpayer as the beneficiary of the estate of a decedent or of a trust estate, shall be determined as if such income had been received without the intervention of a fiduciary.

SECTION 74dw. 71.08 (1) of the statutes is repealed and recreated to read:

71.08 FIDUCIARIES. (1) The tax imposed by this chapter on individuals shall apply to the Wisconsin taxable income of estates or trusts and shall be paid by the fiduciary.

SECTION 74ec. 71.08 (2) of the statutes is created to read:

71.08 (2) The income of a trust distributable or distributed to a non-resident beneficiary shall be assessed as the income of other nonresidents is assessed. No personal exemptions shall be allowed in assessing the income of such nonresident beneficiary unless he makes a complete return under this chapter.

SECTION 74ef. 71.08 (3) of the statutes is repealed and recreated to read:

71.08 (3) The Wisconsin modifications applicable to the Wisconsin taxable income or Wisconsin adjusted gross income of estates, trusts and beneficiaries thereof with respect to income derived from such estates or trusts shall be computed and allocated as follows:

(a) A modification or portion thereof which relates to an item of income, gain, loss or deduction which affects the computation of the federal distributable net income of the estate or trust for the current year shall be apportioned among and taken into account by the fiduciary and the beneficiary or beneficiaries in the same proportion that the item to which it relates is considered as distributed among them for federal income tax purposes.

(b) Any remaining modifications or portions thereof shall be taken into account by the fiduciary.

(c) If an additional assessment is made against the fiduciary or any beneficiary as a result of correction of an erroneous allocation of the modifications applicable to the income of an estate or trust, any overpayment resulting from consistent application of such correction to all other taxpayers interested in such estate or trust shall be refunded notwithstanding any rule of law which would otherwise bar such refund.

SECTION 74ei. 71.08 (4) of the statutes is repealed and recreated to read:

71.08 (4) A personal exemption for the decedent under s. 71.09 (6) shall not be allowed the executor or administrator, except against the tax on income of the decedent in the year of death. If the decedent would have been entitled to an exemption for his spouse or a dependent under s. 71.09 (6), had he lived, such exemption shall be allowed to the executor or administrator so long as over half of the support of the spouse or dependent is supplied by the decedent or by the executor or administrator from the decedent's estate and the gross income of the spouse or dependent for the calendar year in which the taxable year of the executor or administrator begins is less than \$500. If the decedent was a married person at the date of death and if in any year subsequent to the year of death his widow is a head of family within the meaning of s. 71.09 (6), and such widow does not take a head of family exemption on her individual return, the head of family exemption may be taken on the return of the executor or administrator of the decedent's estate.

SECTION 74ek. 71.08 (6), (7), (8) and (9) of the statutes are repealed.

SECTION 74ep. 71.08 (10) and (11) of the statutes are renumbered 71.08 (5) and (6), respectively.

SECTION 74et. 71.08 (12) of the statutes is renumbered 71.08 (7) and amended to read:

71.08 (7) Returns of income required to be made by virtue of the next preceding sub. (6) may be dispensed with by order of the court having jurisdiction in cases where it is clearly evident to the court that no income tax is due or to become due from the trust or estate. ~~In computing the net income of a trust under will or a trust under agreement, a deduction shall be allowed for the fees and the commissions paid to the trustees, and for the ordinary and necessary expenses of administering the trust.~~

SECTION 74ew. 71.08 (13) of the statutes is repealed.

SECTION 74fc. 71.09 (1) (intro. par.) of the statutes is amended to read:

71.09 (1) (intro. par.) The tax to be assessed, levied and collected upon taxable incomes of all persons other than corporations for the calendar year ~~years~~ 1963 and 1964 and corresponding fiscal years, ~~and for calendar and fiscal years thereafter,~~ shall be computed at the following rates:

SECTION 74ff. 71.09 (1m) and (1n) of the statutes are created to read:

71.09 (1m) The tax to be assessed, levied and collected upon taxable incomes of all persons other than corporations for the calendar year 1965 and corresponding fiscal years shall be computed at the following rates:

(a) On the first \$1,000 of taxable income or any part thereof, at the rate of 2.5%.

- (b) On the second \$1,000 or any part thereof, 2.75%.
- (c) On the third \$1,000 or any part thereof, 3%.
- (d) On the fourth \$1,000 or any part thereof, 4%.
- (e) On the fifth \$1,000 or any part thereof, 4.5%.
- (f) On the sixth \$1,000 or any part thereof, 5%.
- (g) On the seventh \$1,000 or any part thereof, 5.5%.
- (h) On the eighth \$1,000 or any part thereof, 6.5%.
- (i) On the ninth \$1,000 or any part thereof, 7%.
- (j) On the tenth \$1,000 or any part thereof, 7.5%.
- (k) On the eleventh \$1,000 or any part thereof, 8%.
- (L) On the twelfth \$1,000 or any part thereof, 8.5%.
- (m) On the thirteenth \$1,000 or any part thereof, 9%.
- (n) On the fourteenth \$1,000 or any part thereof, 9.5%.
- (o) On all taxable income in excess of \$14,000, 10%.

(1n) The tax to be assessed, levied and collected upon taxable incomes of all persons other than corporations for the calendar year 1966 and corresponding fiscal years and for calendar and fiscal years thereafter, shall be computed at the following rates:

- (a) On the first \$1,000 of taxable income or any part thereof, at the rate of 2.7%.
- (b) On the second \$1,000 or any part thereof, 2.95%.
- (c) On the third \$1,000 or any part thereof, 3.2%.
- (d) On the fourth \$1,000 or any part thereof, 4.2%.
- (e) On the fifth \$1,000 or any part thereof, 4.7%.
- (f) On the sixth \$1,000 or any part thereof, 5.2%.
- (g) On the seventh \$1,000 or any part thereof, 5.7%.
- (h) On the eighth \$1,000 or any part thereof, 6.7%.
- (i) On the ninth \$1,000 or any part thereof, 7.2%.
- (j) On the tenth \$1,000 or any part thereof, 7.7%.
- (k) On the eleventh \$1,000 or any part thereof, 8.2%.
- (L) On the twelfth \$1,000 or any part thereof, 8.7%.
- (m) On the thirteenth \$1,000 or any part thereof, 9.2%.
- (n) On the fourteenth \$1,000 or any part thereof, 9.7%.
- (o) On all taxable income in excess of \$14,000, 10%.

SECTION 74fm. 71.09 (2am) of the statutes is created to read:

- 71.09 (2am) The corporation franchise tax imposed under s. 71.01 shall be computed at the following rates:
- (a) For the first \$1,000 of income or any part thereof, 2%.
 - (b) For the second \$1,000 or any part thereof, 2½%.
 - (c) For the third \$1,000 or any part thereof, 3%.
 - (d) For the fourth \$1,000 or any part thereof, 4%.
 - (e) For the fifth \$1,000 or any part thereof, 5%.
 - (f) For the sixth \$1,000 or any part thereof, 6%.
 - (g) For all income in excess of \$6,000, 7%.

SECTION 74fp. 71.09 (2b) of the statutes is renumbered 71.09 (3) and amended to read:

71.09 (3) The commissioner of taxation shall prepare a table from which the tax ~~specified in sub. (1a)~~ *in effect* on taxable *personal* income up to ~~\$7,000~~ *\$10,000* shall be determined. Such table shall be published in the department's official rules and be placed on the appropriate tax blanks. The form and the tax computations of ~~said~~ *the* table shall be substantially as follows:

- (a) The title thereof shall be "Tax Table."

(b) The first 2 columns shall contain the minimum and the maximum amounts, respectively, of taxable income in brackets of not more than \$100, and extending to include the maximum amount reportable under sub. (1a) (g). Computation of tax on taxable income in excess of \$7,000 \$10,000 and over may be set forth at the foot of such table.

(c) The 3rd column shall show the amount of the tax payable for each bracket before the allowance of any deduction for personal exemptions or exemptions for dependents. ~~Said~~ The tax shall be computed at the rates under sub. (1a) in effect, which rates shall be applied to the amount of income at the middle of each bracket. The amount of tax for each bracket shall be computed only to the nearest 10 cents.

SECTION 74fs. 71.09 (2m) of the statutes is repealed.

SECTION 74fv. 71.09 (4) of the statutes is created to read:

71.09 (4) (a) Commencing with the calendar year 1965 and with fiscal years ending after December 31, 1965, natural persons whose total income is not in excess of \$10,000 and consists entirely of wages subject to withholding for Wisconsin tax purposes and not more than \$200 total of dividends, interest and other wages not subject to Wisconsin withholding, and who have elected the Wisconsin standard deduction and have not claimed either the credit for homestead property tax relief or deductions for expenses incurred in earning such income, shall, at their election, not be required to record on their income tax returns the amount of the tax imposed on their Wisconsin taxable income. Married persons shall be permitted this election only if the combined income of the husband and wife does not exceed \$10,000, if both report their incomes on the same combined income tax return form, and if both make this election.

(b) The tax on income reported by persons making the election under par. (a) shall be computed by the department of taxation. After applying all known applicable credits, the department shall notify the taxpayer by mail of the amount of taxes due or the amount of taxes to be refunded.

SECTION 74gc. 71.09 (5) (a) and (6) of the statutes are repealed and recreated to read:

71.09 (5) (a) In assessing taxes interest shall be added to such taxes at 5 per cent per annum from the date on which such taxes if originally assessed would have become delinquent if unpaid, to the date on which such taxes when subsequently assessed will become delinquent if unpaid.

(6) There may be deducted from the tax, after the same has been computed according to the rates of this section, personal exemptions for natural persons as follows:

(a) An exemption of \$10 for the taxpayer; and an additional exemption of \$10 for the spouse of the taxpayer, to the extent that such exemption is not used as a deduction from the separate tax of the spouse, and provided that such spouse is not a dependent of another taxpayer; but for each taxpayer and also for the spouse of a married taxpayer who has reached the age of 65 prior to the close of the calendar or fiscal year, the exemption shall be \$15. The determination of whether an individual is married shall be made as of the close of his taxable year, unless his spouse dies during his taxable year, in which case such determination shall be made as of the time of such death. An individual legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married.

(b) An exemption of \$10 for each person for whom the taxpayer is entitled to an exemption for the taxable year under section 151 (e) of the federal internal revenue code.

(c) An additional exemption of \$10 for a head of a family. In this subsection, "a head of a family" means a taxpayer, deemed not married for purposes of par. (a), who maintained a household and supported therein himself and at least one other individual with respect to which individual the taxpayer was entitled to an exemption under par. (b).

SECTION 74gf. 71.10 (1), (9) (a) and (10) (bn) and (c) of the statutes are amended to read:

71.10 (1) Every corporation, except corporations all of whose income is exempt from taxation, shall furnish to the department of taxation a true and accurate statement, on or before March 15 of each year (except that returns for fiscal years ending on some other date than December 31 shall be furnished on or before the 15th ~~of~~ day of the 3rd month following the close of such fiscal year) in such manner and form and setting forth such facts as said department deems necessary to enforce the provisions of this chapter. Such statement shall be subscribed by the president, or vice president or other principal officer and the treasurer, assistant treasurer or chief accounting officer of said corporation, and in the case of corporations in liquidation or in the hands of a receiver such return shall be subscribed by the person responsible for the conduct of the affairs of such corporation. All corporations doing business in this state shall also file with the department of taxation on or before March 15 of each year on forms prescribed by the department of taxation, a statement of such transfers of its capital stock as have been made by or to residents of this state during the preceding calendar year. Such schedule shall contain the name and address of the seller, date of transfer, and the number of shares of stock transferred; and such corporation shall also file with the department of taxation on or before March 15 of each year any information relative to payments made within the preceding calendar year of rents, royalties, interest, dividends and liquidating dividends to persons taxable thereon under this chapter in amounts and in the manner and form prescribed by the department of taxation. Nothing contained in this subsection shall preclude the department of taxation from requiring any corporation to file ~~an income tax~~ a return when in the judgment of the department of taxation a return should be filed.

(9) (a) Corporation ~~income~~ franchise taxes not paid on or before the 15th day of the 3rd month following the close of the income year, shall be deemed delinquent.

(10) (bn) With respect to income taxes, franchise taxes and surtaxes assessed *or based* on incomes received in the calendar year 1962 or corresponding fiscal year, and subsequent years, refunds may be made if the claim therefor is filed within 4 years of the date the ~~income~~ tax return was filed, provided that for purposes of this paragraph a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day and that no refund may be made of any income taxes withheld and paid or declared and paid with respect to which ~~an income~~ a tax return was not filed when due unless claim therefor is filed within 4 years of the date such return was due.

(c) No refund shall be made on the over-withholding or over-declaration of estimated income taxes *or franchise taxes* with respect to any person for any income year in an amount less than \$2 unless such refund is specifically applied for on the return of such person reporting his income for such year.

SECTION 74gj. 71.10 (3) (c) of the statutes is repealed and recreated to read:

71.10 (3) (c) If a receiver, trustee in bankruptcy or assignee, by

order of a court, by operation of law or otherwise, has possession of all or substantially all of the property or business of a corporation, whether or not such property or business is being operated, such receiver, trustee or assignee shall make the return of income for such corporation in the same manner and form as corporations are required to make such returns.

SECTION 74gm. 71.10 (3) (d), (e), (f) and (g) of the statutes are created to read:

71.10 (3) (d) If an individual is deceased, the return of such individual required under sub. (1) shall be made by his executor, administrator or other person charged with the property of such decedent. If an individual is unable to make a return required under sub. (1) the return of such individual shall be made by the guardian, custodian or other person charged with the care of the person or property of such individual.

(e) Annual returns of income of an estate or a trust shall be made to the department by the fiduciary thereof at or before the time such income is required to be reported to the internal revenue service under the internal revenue code. Under such rules as the department prescribes, a return made by one of 2 or more joint fiduciaries shall be sufficient compliance with the requirements of this section. A return made pursuant to this paragraph shall contain a statement that the fiduciary has sufficient knowledge of the affairs of the person for whom the return is made to enable him to make the return, and that the return is, to the best of his knowledge and belief, true and correct.

(f) Except as otherwise provided by this subsection, any return, statement or other document required to be made under this chapter shall be signed in accordance with rules promulgated by the department.

(g) The fact that an individual's name is signed to a return, statement or other document shall be prima facie evidence for all purposes that the return, statement or other document was actually signed by him.

SECTION 74gp. 71.10 (3m) of the statutes is amended to read:

71.10 (3m) (a) ~~Except as provided in section 71.10 (3) (e) a taxpayer~~ Corporations may not change ~~his~~ their basis of reporting from a calendar year to a fiscal year, from a fiscal year to a calendar year, or from one fiscal year to another without first obtaining the approval of the ~~commissioner department of taxation or the assessor of incomes.~~

(b) If a ~~taxpayer, as required pursuant to section 71.10 (3) (e), or otherwise with the approval of the commissioner or the assessor of incomes,~~ corporation changes ~~his~~ its basis of reporting from a calendar year to a fiscal year a separate return shall be made for the period between the close of the last calendar year and the date designated as the close of the fiscal year. If the change is from a fiscal year to a calendar year, a separate return shall be made for the period between the close of the last fiscal year and the following December 31. If the change is from one fiscal year to another fiscal year a separate return shall be made for the period between the close of the former fiscal year and the date designated as the close of the new fiscal year. In no case shall a separate income tax return be made for a period of more than 12 months.

(c) When a separate *corporation* income tax return is made for a fractional part of a year the income shall be computed and reported on the basis of the period for which the separate return is made, and such fractional part of a year shall constitute an income year.

(d) If a separate income tax return is made for a short period under par. (b) on account of a change in the income year, the net income for such short period shall be placed on an annual basis by multiplying the

amount thereof by 12 and dividing by the number of months included in the period for which the separate return is made. The tax shall be such part of the tax computed on such annual basis ~~(after deduction of any personal exemptions allowable under s. 71.09)~~ as the number of months in such short period is of 12 months. ~~If the individual's personal exemption status changed during the short period, such status shall be determined as of the end of such short period.~~

SECTION 74gt. 71.10 (5) (intro. par.) of the statutes is renumbered 71.10 (5) (a) and amended to read:

71.10 (5) (a) In the case of inability of a ~~person~~ corporation, or of an officer of any corporation required to file a return, or for other sufficient reason, the department of taxation ~~in the case of corporations and the assessor of incomes in the case of persons other than corporations~~ may on written request allow such further time for making and delivering such return as they may deem necessary not to exceed 30 days. Income taxes payable upon the filing of the tax return shall not become delinquent during such extension period, but shall be subject to interest at the rate of 5 per cent per annum during such period.

SECTION 74gw. 71.10 (5) (ab) of the statutes is repealed.

SECTION 74hc. 71.10 (5) (b) of the statutes is repealed and recreated to read:

71.10 (5) (b) In the case of returns of natural persons and fiduciaries which require a statement of amounts or information contained or entered on a corresponding return under the internal revenue code, such returns shall be filed within the time fixed under said code for the filing of the corresponding federal return. Any extension of time granted by law or by the internal revenue service for the filing of such corresponding federal return shall extend the time for filing under this chapter provided a copy of any extension granted by the internal revenue service is filed with the return under this chapter or at such earlier date as the department by rule prescribes. Extensions for periods of 30 days may also be granted by the department in any case for cause satisfactory to it. Taxes payable upon the filing of the return shall not become delinquent during the period of an extension but shall be subject to interest at the rate of 5 per cent per annum during such period.

SECTION 74hf. 71.10 (6) of the statutes is created to read:

71.10 (6) To the extent necessary for the administration of the tax imposed by this chapter, when required under rules prescribed or orders issued by the department or upon the written request of the department, natural persons and fiduciaries subject to this chapter shall file with the department a true and complete copy of their federal income tax return and any other return or statement filed with, or made to, or any document received from, the internal revenue service; but natural persons whose gross income is less than \$10,000 and consists entirely of wages and not more than \$200 total of dividends and interest, who elect to use internal revenue service form 1040A in reporting income of the same year for federal income tax purposes, shall not be required to file a copy of their federal income tax return, except upon specific written request by the department.

SECTION 74hj. 71.10 (9) (intro. par.) of the statutes is amended to read:

71.10 (9) (intro. par.) All income *and franchise* taxes shall be paid to the department of taxation, ~~Income taxes payable by corporations shall be paid to the department of taxation at its office at Madison and income taxes payable by persons other than corporations shall be paid to designated representatives of the department of taxation located at the office of the assessor of incomes for the district in which the taxpayer resides or at such other place the department designates.~~

SECTION 74hk. 71.10 (9) (a) of the statutes is amended to read:

71.10 (9) (a) Corporation *franchise and* income taxes not paid on or before the fifteenth day of the third month following the close of the income year, shall be deemed delinquent.

SECTION 74hm. 71.10 (9) (an) of the statutes is renumbered 71.10 (9) (b) and amended to read:

71.10 (9) (b) With respect to the payment of taxes on income of the calendar year 1962 and corresponding fiscal years, and thereafter, the final payment of taxes on incomes of persons other than corporations who file on a calendar year basis shall be made on or before April 15 following the close of the calendar year, *except for persons electing to have the department compute their tax under s. 71.09 (4)*. If the return of a person other than a corporation is made on the basis of a fiscal year, such final payment shall be made on or before the 15th day of the 4th month following the close of such fiscal year, *except for persons electing to have the department compute their tax under s. 71.09 (4)*.

SECTION 74hp. 71.10 (9) (c) of the statutes is created to read:

71.10 (9) (c) If the taxpayer elects under s. 71.09 (4) (a) to have the department compute the tax on his income, the amount of taxes due thereon, as stated in the notice from the department under s. 71.09 (4) (b), shall become delinquent if not paid on or before the due date stated in the notice to the taxpayer. Such amounts of taxes due shall not be subject to any interest prior to the date of delinquency.

SECTION 74hs. 71.10 (9) (f) of the statutes is repealed.

SECTION 74hv. 71.10 (11) of the statutes is amended to read:

71.10 (11) If the renegotiation or price redetermination of any *corporation* defense contract or subcontract by the government of the United States or any agency thereof or the voluntary adjustment of prices, costs or profits on any such contract or subcontract results in a reduction of income, the amount of any repayment or credit pursuant to such renegotiation, price redetermination, or adjustment ~~(, including any federal income taxes credited as a part thereof)~~, shall be allowed as a deduction from the *corporate* taxable income of the year in which said income was reported for taxation. Any federal income tax previously paid upon any income so repaid or credited shall be disallowed as a deduction from income of the year in which such tax was originally deducted, to the extent that such tax constituted an allowable deduction for said year. Any *corporate* taxpayer affected by such renegotiation, price redetermination, or voluntary adjustment may within one year after the final determination thereof file a claim for refund and secure the same without interest, and the department of taxation shall make appropriate adjustments on account

of said tax deductions without interest, notwithstanding the limitations of sub. (10) or other applicable statutes. ~~This subsection shall apply to the calendar or fiscal year 1940 and all subsequent years.~~

SECTION 74hy. 71.10 (15) and (16) of the statutes are created to read:

71.10 (15) Persons deducting rent, interest, dividends or royalties in determining taxable income, shall inform the department of the amounts and of the name and address of all residents of this state to whom interest, dividends or royalties of \$100 or more were paid during the income year; and of the amounts and of the name and address of residents and non-residents to whom rent of \$100 or more is paid during the income year for property having a situs in this state. Such information shall be submitted on forms prescribed by the department and shall be filed at the time of filing the income tax return on which such payments are deducted, or at such other time as the department prescribes.

(16) (a) Where a natural person or fiduciary files a federal income tax return for a fractional part of the year or where a Wisconsin income tax return for a fractional part of the year is necessary in making transition to reporting on the basis of income reported for federal tax purposes, the person shall file a Wisconsin income tax return for such fractional year, and such fractional year shall constitute an income year.

(b) The Wisconsin taxable income, in case of reporting income for a fractional part of a year under par. (a), shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months included in the period for which the return is made. The tax payable shall be such proportion of the tax computed on such annual basis, after deduction of personal exemptions, as the number of months in such short period is to 12. If the person's personal exemption status changed during the short period, such status shall be determined as of the end of such short period.

SECTION 74jc. 71.11 (4) and (6) of the statutes are amended to read:

71.11 (4) Any person required to make an income or franchise tax return, who ~~shall fail, neglect or refuse fails, neglects or refuses to do so in the manner and form and within the time prescribed by this chapter, or shall make~~ makes a return that does not disclose his entire taxable net income, shall be assessed by the department of taxation or the assessor of incomes, as the case may be, according to their best judgment.

(6) Any person failing to make an income or franchise tax report or making an incorrect income tax report, with intent in either case to defeat or evade the income or franchise tax assessment required by law, shall be assessed at twice the normal income or franchise tax rate by the proper taxing authority. Such increased assessment shall be in addition to all other penalties of s. 71.11.

SECTION 74jf. 71.11 (8) of the statutes is amended to read:

71.11 (8) METHOD OF ACCOUNTING; GENERAL RULE; CORPORATIONS.

(a) The income and profits of corporations for the income year shall be computed in accordance with the method of accounting regularly employed in keeping the books of the taxpayer, but if no such method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made upon such basis and in such manner as in the opinion of the department of taxation does clearly reflect the income. ~~A farmer may elect to compute his income on either a cash or inventory method if the method of accounting used reflects the con-~~

sistent application of generally accepted accounting principles and if all items of gross income and expenses are treated consistently from year to year.

(b) In computing the taxpayer's a corporation's taxable income for any taxable year, commencing after December 31, 1953, if such computation is under a method of accounting different from the method under which the taxpayer's taxable income for the preceding taxable year was computed, then there shall be taken into account those adjustments which are determined to be necessary solely by reason of the change in order to prevent amounts from being duplicated or omitted, except there shall not be taken into account any adjustment in respect of any taxable year to which this section does not apply, and except that this rule shall not modify or change the rule as to federal income and excess profits taxes set forth in s. 71.02 (3) (1) (c).

SECTION 75. 71.11 (16) of the statutes is amended to read:

71.11 (16) The department of taxation or the assessor of incomes shall as soon as practicable office audit each return filed in their respective offices such returns as it deems advisable and if it shall be is found from such office audit that a person has been over or under assessed, or if it shall be found that no assessment has been made when one should have been made, the department of taxation or the assessor of incomes shall correct or assess the income of such person. Any assessment, correction or adjustment made as a result of such office audit shall be presumed to be the result of an audit of the return only, and such office audit shall not be deemed a verification of any item in said return unless the amount of such item and the propriety thereof shall have been determined after hearing and review as provided in s. 71.12 (1); and. Such office audit shall not preclude the department of taxation or assessor of incomes from making field audits of the books and records of the taxpayer and from making further adjustment, correction and assessment of income.

SECTION 75g. 71.11 (21) (bm), (c) and (g), (40), (41), (46) and (47) of the statutes are amended to read:

71.11 (21) (bm) With respect to assessments of income received in the calendar year 1954 or corresponding fiscal year, and in subsequent years, such notice shall be given within 4 years of the date the income tax or franchise tax return was filed.

(c) Irrespective of par. (bm), if any person has made an incorrect income tax or franchise tax return for any of the years since January 1, 1911, with intent to defeat or evade the income tax or franchise tax assessment provided by law, or has failed to file any income tax or franchise tax return for any of such years, income of any such year may be assessed when discovered by the proper assessing authority.

(g) Notwithstanding any other limitations expressed in this chapter, an assessment may be made if notice thereof is given within 6 years after a return was filed, if the taxpayer reported for taxation on his return less than 75% of the net taxable income properly assessable, except that no assessment of additional income may be made under this paragraph for any year beyond the period specified in par. (bm) unless the aggregate of the taxes on the additional income of such year is in excess of \$100.

(40) If any person required under this chapter to file an income or franchise tax return fails to file such return within the time prescribed by law, or as extended under the provisions of s. 71.10 (5), the department of taxation or the assessor of incomes shall add to the tax of such person \$10 in the case of corporations and in the case of persons other

than corporations \$2 when the total normal income tax of such person is less than \$10, \$3 when such tax is \$10 or more but less than \$20, \$5 when such tax is \$20 or more. If no tax is assessed against any such person the amount of this fee shall be collected as income taxes are collected, and no person shall be allowed in any action or proceeding to contest the imposition of such fee.

(41) If any person fails or refuses to make a return at the time or times hereinbefore specified in each year, or fails or refuses to furnish a statement as required by s. 71.10 (8) or to file a statement as required by s. 71.10 (8m) or (8n) or to make deposits as required by s. 71.20 (4) or to file a withholding report as required by s. 71.20 (4), or to file a declaration of estimated income or franchise tax as required by s. 71.21 or 71.22, or renders a false or fraudulent return, statement, deposit report, withholding report or declaration of estimated income or franchise tax, such person shall be liable to a penalty not to exceed \$5,000, at the discretion of the court.

(46) If any person required under this chapter to file an income or franchise tax return files such return more than 60 days after the time for filing prescribed by law, unless it is shown that such late filing was due to reasonable cause and not due to neglect, there shall be added to the tax 25% of the amount otherwise payable on the income reported in such late return. The amount so added shall be assessed, levied and collected in the same manner as additional income or franchise taxes, and shall be in addition to any other penalties imposed by this chapter 71.

(47) If any person required under this chapter to file an income or franchise tax return, fails to file a return or files an incomplete or incorrect return, unless it is shown that such failure or filing was due to good cause and not due to neglect, there shall be added to such person's tax for the income year 25% of the amount otherwise payable on any taxable income subsequently discovered or reported. The amount so added shall be assessed, levied and collected in the same manner as additional normal income or franchise taxes, and shall be in addition to any other penalties imposed by this chapter 71.

SECTION 75m. 71.11 (25) of the statutes is created to read:

71.11 (25) FAILURE OF NATURAL PERSONS AND FIDUCIARIES TO FILE INFORMATION RETURNS. The department may assess as an addition to taxable income the amount of deductions taken in arriving at federal adjusted gross income or federal taxable income by natural persons and fiduciaries for wages, rent, interest or royalties, upon failure to file information returns concerning such payments where required under s. 71.10 (8), (8m), (8n) and (15). Such assessments shall be made and reviewed in the same manner as other income tax assessments.

SECTION 75p. 71.13 (1), (2) and (3) of the statutes are amended to read:

71.13 (1) Income and franchise taxes shall become delinquent if not paid when due as provided in s. 71.10 (9), ~~provided, however, that in ease and if~~ the initial payment is not made as required by s. 71.10 (9) (a) or (b), the entire unpaid balance shall be considered as delinquent from the due date of the initial payment, and when delinquent shall be subject to a penalty of 2% on the amount of the tax and interest at the rate of one per cent per month until paid, and the department of taxation shall immediately proceed to collect the same. For the purpose of such collection the department of taxation or its duly authorized agent shall

have the same powers as conferred by law upon the county treasurer, county clerk, sheriff and district attorney.

(2) Any additional income or franchise tax assessment contested before the board of tax appeals or in the courts, which is finally determined to be correct, shall become delinquent if not paid on or before the 30th day following the date on which the order or judgment representing such final determination becomes final and conclusive. Any additional income or franchise tax assessment so contested shall be subject to the provisions of s. 71.11 (23).

(3) (a) If any income or franchise tax be not paid within 30 days after the same becomes delinquent, the department of taxation shall issue a warrant to the sheriff of any county of the state commanding him to levy upon and sell sufficient of the taxpayer's real and personal property found within his county to pay such tax with the penalties, interest and costs, and to proceed upon the same in all respects and in the same manner as upon an execution against property issued out of a court of record, and to return such warrant to the department and pay to it the money collected, or such part thereof as may be necessary to pay such tax, penalties, interest and costs, within 60 days after the receipt of such warrant, and deliver the balance, if any, after deduction of lawful charges to the taxpayer.

SECTION 76a. 71.14 (1) (intro. par.) of the statutes is amended to read:

71.14 (1) (intro. par.) All collections of normal income taxes of persons other than corporations, including remittances of taxes withheld or declared, commencing with October 1, 1962, shall become a part of the state general fund for use of the state, except that 33% of such collections for the period October 1, 1962, to June 30, 1963, 25% of such collections for the period July 1, 1963, to October 31, 1963, 28.25% of such collections for the period November 1, 1963, to October 31, 1964, and 29.25% of such collections for each the annual period ending October 31, 1965, 25.2% of such collections for the period November 1, 1965, to March 31, 1966, 24.46% of such collections for the period April 1, 1966, to July 31, 1966, 27.68% of such collections for the period August 1, 1966, to October 31, 1966, 26.13% of such collections for the period November 1, 1966, to March 31, 1967, and 26.38% of such collections thereafter, shall be apportioned as follows:

SECTION 76b. 71.14 (1) (c) 1 of the statutes is amended to read:

71.14 (1) (c) 1. On or before November 30, 1963, and every November 30, thereafter, the department shall determine the total income taxes (before credit for taxes withheld, credit for taxes paid pursuant to declaration, homestead tax relief and tax credits for income taxes paid to other states) as computed by the department under s. 71.09 (4) or as shown on income tax returns of persons other than corporations for the preceding income year and filed on or before June 30 of the current year. The portion of such taxes attributable to each town, village and city shall be determined on the basis of situs of the income producing such taxes, as set forth in s. 71.07. The amount thus determined for each town, village and city shall be reduced by one-sixth and such one-sixth amount shall be attributed to the county of the situs of such income, as set forth in s. 71.07.

SECTION 76g. 71.14 (2a) (intro. par.) and (c) of the statutes are amended to read:

71.14 (2a) (intro. par.) All collections of income and franchise taxes

of corporations, including remittances of taxes declared, commencing with July 1, 1963, shall become a part of the state general fund for use of the state, except that 36.5% of such collections for the period July 1, 1963, to October 31, 1963, 32.25% of such collections for the period November 1, 1963, to October 31, 1964, ~~and 47.5% of such collections for the period November 1, 1964, to October 31, 1965,~~ and 46.2% of such collections thereafter shall be apportioned as follows:

(c) On November 30, 1963, there shall be apportioned to each county, town, village and city the amount of apportionable corporation income *and franchise* tax collections for the period July 1, 1963, to October 31, 1963, and allocable to each under subd. 2. On November 30, 1964, and on every November 30 thereafter, there shall be apportioned to each county, town, village and city the amount allocable to each under subd. 2, reduced by the amounts paid to each in the May 31 and September 30 apportionments of the current year.

1. On or before November 30, 1963, and every November 30 thereafter, the department shall determine the total income *and franchise* taxes (before credit for taxes paid pursuant to declaration) shown on income *and franchise* tax returns of corporations ~~for~~ based on income of the preceding income year and filed on or before June 30 of the current year. The portion of such tax attributable to each town, village and city shall be determined on the basis of situs of the income producing such taxes, as set forth in s. 71.07. The amount thus determined for each town, village and city shall be reduced by one-sixth and such one-sixth amount shall be attributed to the county of the situs of such income, as set forth in s. 71.07.

2. The apportionable collections for the period July 1, 1963, to October 31, 1963, the apportionable collections for the period November 1, 1963, to October 31, 1964, and the apportionable collections for each annual November 1 to October 31 period thereafter, shall be allocated on or before the following November 30 to each county, town, village and city in proportion to the amounts attributed to each under subd. 1 to the total of such amounts for all counties, towns, villages and cities, and shall constitute its annual allocable share.

SECTION 76p. 71.15 (10) of the statutes is renumbered 71.09 (10).

SECTION 76q. 71.15 (11) of the statutes is renumbered 71.09 (9).

SECTION 76qm. 71.22 (1), (2) (intro. par.) and (3) (intro. par.) are amended to read:

71.22 (1) Every corporation subject to income *or franchise* taxation under this chapter ~~during any calendar or fiscal year beginning after July 31, 1963,~~ shall file, at the time hereinafter prescribed, a declaration of estimated income *or franchise* tax, if the total tax based on income of any such year can reasonably be expected to exceed \$2,000. Such declaration shall contain such information as the department may by rule or form prescribe.

(2) (intro. par.) Declarations of estimated income *or franchise* tax required by sub. (1) shall be filed on or before the 15th day of the 3rd month of the income year ~~(starting with the first income year beginning after July 31, 1963)~~ with the department at its offices in Madison, except that if the requirements of sub. (1) are first met:

(3) (intro. par.) The amount of the estimated income *or franchise* tax with respect to which a declaration is required shall be paid as follows:

SECTION 76r. 71.301 (1), (2) (a) and (4) of the statutes are amended to read:

71.301 DISTRIBUTIONS OF PROPERTY TO CORPORATIONS.

(1) Except as otherwise provided in this chapter, a distribution of property (as defined in s. 71.317 (1)) made by a corporation to a *corporation* shareholder with respect to its stock shall be treated ~~in the manner as~~ provided in sub. (3).

(2) (a) For purposes of this section, the amount of any distribution shall be:

~~1. Noncorporate distributees. If the shareholder is not a corporation, the amount of money received, plus the fair market value of the other property received.~~

~~2. Corporate distributees. If the shareholder is a corporation, the amount of money received, plus whichever of the following is the lesser:~~

~~a. 1. The fair market value of the other property received; or~~

~~b. 2. The basis (in the hands of the distributing corporation immediately before the distribution) of the other property received, increased in the amount of gain to the distributing corporation which is recognized under s. 71.311 (2) or (3).~~

(4) (a) The basis of property received in a distribution to which sub. (1) applies shall be:

~~(a) Noncorporate distributees. If the shareholder is not a corporation, the fair market value of such property.~~

~~(b) Corporate distributees. If the shareholder is a corporation, whichever of the following is the lesser:~~

~~1. The fair market value of such property; or~~

~~2. The basis (in the hands of the distributing corporation immediately before the distribution) of such property, increased in the amount of gain to the distributing corporation which is recognized under s. 71.311 (2).~~

~~(c) (b) With respect to any property received in a distribution of divested stock as defined in section 1111 of the internal revenue code of 1954 (P.L. 87-403, 2nd session), the fair market value of such property as of the date of such distribution.~~

SECTION 76s. 71.317 (3) of the statutes is created to read:

71.317 (3) DISTRIBUTEE AND SHAREHOLDER. In ss. 71.301 to 71.373, "distributee," "shareholder" or similar appellation, shall not include natural persons or fiduciaries for the purpose of determination of their taxable income or for the purposes of determining basis of stock owned by them.

SECTION 76t. 71.333 (3) of the statutes is amended to read:

71.333 (3) ~~The term~~ *In the section*, "qualified electing shareholder" ~~as used in this section~~, means a shareholder, other than an excluded corporation, of any class of stock whether or not entitled to vote on the adoption of the plan of liquidation who is a shareholder at the time of the adoption of such plan, and whose written election to have the benefits of this section is filed with the assessing authority within 30 days after the adoption of the plan of liquidation, but ~~(a) in the case of a shareholder other than a corporation, only if evidence is submitted to the department of taxation which is satisfactory to it that written elections have been filed as provided by section 333 of the U.S. internal revenue code of 1954 by shareholders other than corporations who at the time of the adoption of the plan of liquidation are owners of stock possessing at~~

least 80 per cent of the total combined voting power exclusive of voting power possessed by stock owned by corporations of all classes of stock entitled to vote on the adoption of such plan of liquidation or (b) in the case of a shareholder which is a corporation, only if evidence is submitted to the department of taxation which is satisfactory to it that written elections have been filed as provided by section 333 of the U.S. internal revenue code of 1954 by corporate shareholders, other than an excluded corporation, which at the time of the adoption of such plan of liquidation are owners of stock possessing at least 80 per cent of the total combined voting power exclusive of voting power possessed by stock owned by an excluded corporation and by shareholders who are not corporations of all classes of stock entitled to vote on the adoption of such plan of liquidation.

SECTION 76u. 72.015 (4) of the statutes is repealed and recreated to read:

72.015 (4) Wisconsin income taxes on the income of a decedent, regardless of when assessed, but only to the extent not deducted in computing the Wisconsin taxable income of the executor or administrator.

SECTION 76. 71.135 (7) of the statutes is repealed.

SECTION 77. 73.02 (3) and (4) of the statutes are repealed and recreated to read:

73.02 (3) DIVISIONS OF DEPARTMENT OF TAXATION. The department of taxation shall consist of such divisions as the commissioner finds necessary for the effective administration of the department.

(4) DIVISION HEADS. The commissioner shall appoint, under the classified service, a single head for each of the divisions created under sub. (3).

SECTION 77a. 73.03 (7) of the statutes is created to read:

73.03 (7) The commissioner shall designate or appoint under the classified service, within the department of taxation, an income tax coordinator, whose duties shall include the setting up and operation of a co-ordination program with the internal revenue service to facilitate the reporting of federal adjustments to the department and the interchange of information with respect to examination of returns, adjustments to income, extension of limitations, furnishing copies of returns and other activities essential to an integrated and effective co-ordination program with the internal revenue service.

SECTION 77y. 77.64 (1) (b) and (2) of the statutes are amended to read:

77.64 (1) (b) If the local level of assessment on personal property is greater than the local level of assessment on real property in a tax district as determined by the department of taxation under ss. 70.57 and 73.06 (5), the amount referred to in par. (c) shall be 50% of the tax that would have been levied had the personal property been assessed at a level no higher than the real property, *except that, commencing with the February 1, 1966, certification, the percentage referred to herein shall be increased by 5 for the certification of each year until 60% is reached with the February 1, 1967, certification; thereafter such percentage shall be 60.* If the local level of assessment on personal property is no greater than the local level of assessment on real property the amount referred to in par. (c) shall be 50% of the tax levied on merchants' stock in trade, manufac-

turers' materials and finished products, and livestock, *except that, commencing with the February 1, 1966, certification, the percentage referred to herein shall be increased by 5 for the certification of each year until 60% is reached with the February 1, 1967, certification; thereafter such percentage shall be 60.*

(2) The clerk of each taxation district shall apportion to each taxpayer against whom a levy was made in the preceding year on merchants' stock in trade, manufacturers' materials and finished products, and livestock 50% of such levy as determined under sub. (1) (b), *except that commencing with the apportionment based on May 1, 1965, assessments, the percentage referred to herein shall be increased by 5 for the apportionment of each year until 60% is reached with the apportionment based on the May 1, 1966, assessment; and thereafter such percentage shall be 60.* The department of taxation shall furnish the apportionment factor to the clerks of the tax districts on or before December 1. ~~The first report on apportionment factors to the local clerks shall be on or before December 1, 1962.~~

SECTION 78. 78.84 of the statutes is repealed.

SECTION 78c. 92.04 of the statutes is amended to read:

92.04 (1) (a) There is established, ~~to serve as an agency of the state, and to perform the functions conferred upon it in this chapter,~~ a state soil and water conservation committee. The committee ~~consists shall consist of the following members: 4 practical farmers appointed by the governor for 4-year terms; and the director of agricultural extension, or at his designation, an assistant or associate director; the director of the state agricultural experiment station, or at his designation, an assistant or associate director; and the director of the state conservation department or a representative of the conservation department designated by him who shall be ex officio members, and 4 practical farmers to be appointed by the governor for terms of 4 years each.~~ As the terms of the present members expire, the appointment made in 1964 shall be for a term expiring July 1, 1968; the appointment made in 1965 shall be for a term expiring July 1, 1969; one appointment made in 1966 shall be for a term expiring July 1, 1967, and one shall be for a term expiring July 1, 1970. Thereafter one member shall be appointed each year for a 4-year term. Each farmer member appointed shall be a co-operator having a farm plan approved by the local soil and water conservation district. The members of the committee shall hold office until their successors are appointed and qualified. The farmer members only shall receive \$10 per day for each day necessarily spent in the performance of their duties. All members shall be reimbursed for their actual and necessary expenses, including traveling expenses, incurred in the performance of their duties. The committee shall keep a record of its official actions, shall adopt a seal, which seal shall be judicially noticed, and may perform such acts, hold such public hearings, and promulgate such rules as it deems necessary for the execution of its functions under this chapter.

(b) The committee may invite the U.S. secretary of agriculture of the United States to appoint one person to serve as a member of the committee.

(2) The committee may ~~employ an administrative officer and such technical experts and such other agents and employes, permanent and temporary, as it may require, and shall determine their qualifications, duties and compensation. The committee may call upon the attorney general for such legal services as it may require, or may employ its~~

own counsel and legal staff. It shall have authority to delegate to its chairman, or to one or more of its members, or to one or more agents or employes, such powers and duties as it may deem ~~deems~~ proper. It shall be supplied with suitable office accommodations at the seat of state government, and shall be furnished with the necessary supplies and equipment. Upon request of the committee, for the purpose of carrying out any of its functions, the supervising officer of any state agency, or of any state institution of learning shall, insofar as ~~may~~ ~~be~~ ~~is~~ possible under available appropriations, and having due regard to the needs of the agency to which the request is directed, assign or detail to the committee members of the staff or personnel of such agency or institution of learning, and make such special reports, surveys or studies as the committee may request ~~requests~~.

(3) The committee shall designate its chairman and secretary and ~~may from time to time change such designation~~. A majority of the committee shall constitute a quorum. The committee shall ~~provide for the execution of surety bonds for employes and officers who shall be entrusted with funds or property, the cost of such bonds to be paid for by the committee; shall provide for the keeping of~~ ~~keep~~ a full and accurate record of all proceedings and of all resolutions, ~~regulations~~ ~~rules~~ and orders issued or adopted by it; and may provide for an annual audit of the accounts of receipts and disbursements.

(4) ~~In addition to the duties and powers hereinafter conferred upon~~ The committee, it shall have the following duties and powers:

(a) ~~To~~ Offer such assistance as may be appropriate ~~assistance~~ to the supervisors of soil and water conservation districts, including the payment of a mileage allowance to and expenses incurred by, said supervisors in attending meetings to which they have been called by the state soil and water conservation committee, in the same manner and on the same basis as the payment of a mileage allowance and expenses to state employes.

(b) ~~To~~ Keep the supervisors of each of the several districts generally informed of the activities and experience useful to other districts.

(c) ~~To~~ Approve and co-ordinate the programs of the several soil and water conservation districts or projects, ~~to~~ apportion among the several districts any funds allotted from state or federal sources, and ~~to~~ be responsible for the expenditures of such funds by the districts. The university shall make available to the committee such staff services as are necessary for the administration and co-ordination of these functions.

(d) ~~To~~ Secure the co-operation and assistance of any governmental agency.

(e) ~~To~~ Disseminate information concerning the activities and programs of the soil and water conservation districts, and ~~to~~ encourage the formation of such districts in areas where their organization is desirable.

(f) ~~To~~ Accept contributions of money from any source to carry on erosion control work under ~~the provisions of~~ this chapter.

(g) ~~To~~ Have supervisory responsibility over programs provided by P.L. 83-566, as amended, relating to the planning and carrying out of works of improvement for soil and water conservation, and other purposes, and such programs shall be ~~referred~~ ~~reported~~ to the natural resources committee of state agencies for its information.

(h) *Serve in an advisory capacity to the university in carrying out its educational functions under this section.*

SECTION 78e. 132.01 (3) of the statutes is amended to read:

132.01 (3) ~~The papers required to be filed or recorded hereunder shall be recorded in a register for that purpose.~~ For an original or renewal registration, or the recording of an assignment, there shall be paid to the secretary of state the fee of \$3.

SECTION 78i. 132.04 of the statutes is amended to read:

132.04 (1) Any ~~and all persons of corporations~~ *person who may be is the owners owner* of cans, tubs, firkins, boxes, bottles, casks, barrels, kegs, cartons, tanks, fountains, vessels or containers with his, ~~her, its or their~~ names, brands, designs, trade-marks, devices or other marks of ownership stamped, impressed, labeled, blown in or otherwise marked thereon, may file with the secretary of state and also with the register of deeds of any county in which any such person ~~or persons or corporations may have~~ *has* his, ~~her, its or their~~ principal place of business, a written statement or description verified by affidavit of such owner or his, ~~her or its~~ agent, of the names, brands, designs, trade-marks, devices or other marks of ownership so used by him, ~~her, it or them,~~ and of the ~~said article or articles upon which the same are used, or if such principal place of business shall be without~~ *is outside* the state, then such written statement or description so verified may be filed with the register of deeds of any county of this state. Said statement shall be published once a week for 3 successive weeks in a newspaper ~~printed in the English language and of general circulation in said county, a copy of which publication, proved in the same manner as proof of publication is now required to be made by law, when no special mode of proving the same is provided,~~ shall also be filed with the secretary of state and with such register of deeds.

(2) All such written statements or descriptions and all such certificates of publication so filed ~~with the register of deeds shall be recorded at large by him in a book to be kept by him and such book shall be subject at all reasonable hours to the public inspection of all persons who may choose to inspect the same.~~ The secretary of state and the register of deeds shall deliver to ~~any person who may apply therefor~~ *all applicants certified* copies of all such written statements or descriptions or names, brands, designs, trade-marks, devices, or other marks of ownership and of all certificates of publication so filed with them, ~~duly certified to by them in the usual manner,~~ and such certified copies shall be admissible in evidence in all prosecutions under ss. 132.04 to 132.08, ~~inclusive,~~ and shall be prima facie evidence that ~~the provisions of this section have~~ *has* been complied with, and of the title of the owner ~~or owners~~ named therein, to the property upon which the name, brand, design, trade-mark, device or other marks of ownership of such owner ~~or owners may appear~~ *appears* as described therein.

(3) The secretary of state shall receive a fee of \$3 and the register of deeds shall receive a fee of \$1 for each statement and certificate of publication filed and ~~shall also receive~~ a fee of \$1 for each certified copy of such statement and certificate of publication, to be paid for by the person filing or applying for the same.

SECTION 78k. 132.16 (3) of the statutes is amended to read:

132.16 (3) The secretary of state shall keep a *properly indexed record file* of such registration, which ~~record~~ shall also show any altered or canceled registration.

SECTION 78km. 139.31 (1) (a) and (b) and (2), all as affected by chapter 67, laws of 1965, are amended to read:

139.31 (1) (a) On cigarettes weighing not more than 3 pounds per thousand, ~~4-4½~~ 5 mills on each cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, 8 10 mills on each cigarette.

(2) ~~One-eighth~~ *One-tenth* of all taxes imposed by sub. (1) shall be paid into the general fund and appropriated to the state recreation committee under s. 20.703 (41) (a).

SECTION 78L. 139.32 (5), as affected by chapter 67, laws of 1965, is amended to read:

139.32 (5) Manufacturers and distributors having a permit from the commissioner, may purchase stamps at a discount of ~~2.6~~ 2.4%. No part of this discount shall be charged against that part of the taxes imposed and appropriated to the state recreation committee under s. 20.703 (41) (a).

SECTION 78Lm. 139.33 (2) of the statutes, as affected by chapter 67, laws of 1965, is amended to read:

139.33 (2) ~~One-eighth~~ *One-tenth* of all taxes imposed by sub. (1) shall be paid into the general fund and appropriated to the state recreational committee under s. 20.703 (41) (a).

SECTION 78m. 165.01 (8) of the statutes is amended to read:

165.01 (8) The board shall charge the county ~~\$15~~ \$17.50 per man-hour up to 60 manhours per case referred to it by a county for services performed by the laboratory. The charges applicable to cases referred to the laboratory by a county upon its request and when the service is rendered shall be collected from the county, along with other state taxes and charges, in the next apportionment of state special charges. On October 1 of each year the director of the laboratory shall certify to the department of administration the amounts so determined to be due from each county for services provided by the laboratory in the preceding state fiscal year, and such amounts shall be included in the next following apportionment of state special charges ~~in the manner~~ *as* described by s. 70.60, and when paid into the state treasury shall be credited to s. 20.290 ~~(1) (g)~~. All charges in excess of \$900 on any one case referred to the laboratory by the county shall be paid by the state.

SECTION 79. 194.37 (5) of the statutes is repealed.

SECTION 80. 196.85 (2) (b) of the statutes is amended to read:

196.85 (2) (b) The commission shall annually, within 90 days after the close of each fiscal year, ascertain the total of its expenditures during such year which are reasonably attributable to the performance of its duties relating to railroads, as defined in s. 195.02, under chs. 184, 190, 191, 192, 193, 195 and 196, and shall deduct therefrom all amounts chargeable to railroads under sub. (1) and s. 184.10 (2). The remainder shall be assessed by the commission to the several railroads in proportion to their respective gross operating revenues during the last calendar year, derived from intrastate operations. Such assessment shall be paid within 30 days after the bill has been mailed to the several railroads, which bill shall constitute notice of said assessment and demand of payment thereof. When paid said assessment shall be credited to the appropriation made in s. 20.660 ~~(41)~~ (1) (g). The total amount which may be assessed to the

railroads under authority of this subsection shall not exceed four-fifths of one per cent of the total gross operating revenues of such railroads, during such calendar year, derived from intrastate operations.

SECTION 80m. 200.13 (15) (a) of the statutes is amended to read:

200.13 (15) (a) Resident agent, ~~\$1~~ \$2;

SECTION 81. 215.33 (6) of the statutes is amended to read:

215.33 (6) Before granting a license to any foreign association the commissioner shall require that such association file an appointment of the commissioner and his successor in office as the attorney upon whom any summons, notice or process of any court of this state may be served and stipulate that service of any such summons, notice or process upon such attorney, in any action brought upon any cause of action arising out of any business transaction, in this state, shall be accepted irrevocably as a valid service upon such association. Copies of said appointment, certified by the commissioner, shall be deemed sufficient evidence of his authority to accept service as such. Each such association shall agree in such appointment of attorney, that the license granted by the commissioner shall cease and be revoked in case such association makes application to remove into any court of the United States any action or proceeding commenced in any court of this state upon a claim or cause of action arising out of any business or transaction done in this state. The commissioner shall revoke every license or certificate granted to any association violating this section, and no such association shall have its license or certificate of authority renewed for 3 years after such revocation, and shall agree that in the event of revocation of license such appointment of the commissioner shall continue for the purpose of serving process for beginning actions upon any certificate of stock or liability incurred or contracted in this state while it transacted business therein, so long as any liability exists. When legal process against such association is served upon the commissioner, he shall immediately notify the association of such service by letter and enclose a copy of the process served on him to said association or to any person designated by it in writing. The plaintiff, for each process so served, shall pay to the commissioner, at the time of such service, a fee of ~~\$2~~ \$4 which shall be recovered by the plaintiff as a part of the taxable costs if he prevails in the action. The commissioner shall keep a record of all process served on him, showing the day and hour when such service was made. All the fees received by him on account of the service of process shall be paid into the state treasury.

SECTION 82. 245.15 of the statutes is amended to read:

245.15 Each county clerk shall receive as a fee for each license granted, the sum of \$4, of which \$3 shall become a part of the funds of the county, and \$1 shall be paid into the state treasury ~~and credited to as reimbursement toward~~ the appropriation made by s. 20.435 ~~to be used~~ to carry out the functions of the state advisory council for home and family. The clerk shall also receive a *standard* notary fee of 50 cents for each license granted which may be retained by him if operating on a fee or part fee basis, but which otherwise shall become part of the funds of the county.

SECTION 83. 345.09 (2) of the statutes is amended to read:

345.09 (2) The commissioner as attorney upon whom processes and notices may be served under this section shall, upon being served with such process or notice, forthwith mail by registered mail a copy thereof

to such nonresident at the out-of-state nonresident address given in the papers so served. It is the duty of the party or his attorney to certify in the papers so served that the address given therein is the last known out-of-state nonresident address of the party to be served. In all cases of service under this section there shall be served the original, one copy for the commissioner's record of service and such additional number of copies as there are defendants so served in the action. The original shall be returned with proper certificate of service attached for filing in court as proof of service of the copies by having mailed them by registered mail to the defendants named therein. The service fee shall be ~~\$2~~ \$4 for each defendant so served. The commissioner shall keep a record of all such processes and notices, which record shall show the day and hour of service.

SECTION 84. EFFECTIVE DATES. The repeal sections of this act shall take effect June 30, 1965. SECTION 72m of this act shall be retroactive to July 1 of the fiscal year during which this act becomes effective. SECTIONS 74ah to 74aL, 74at to 74cw, 74dc to 74ew, 74fp to 74gc, 74gj to 74hy, 74jf, 75m, 76b, 76p, 76q, 76r to 76u and 77a of this act shall be effective with respect to the determination, assessment and auditing of income of the taxable year 1965, as defined in s. 71.02 (2) (k), and thereafter. Taxable income of prior years shall be determined under ch. 71 of the statutes in effect for such year. The provisions of this act relating to the franchise tax on corporations shall be effective commencing with franchise taxes measured by net income of the calendar year 1965 or corresponding fiscal years.

SECTIONS 78km, 78L and 78Lm shall take effect August 1, 1965.

All other sections shall take effect July 1, 1965, except as otherwise specified.

SECTION 84m. SEVERABILITY. If section 71.02 (2) of the statutes, created by this act, is declared unconstitutional, SECTIONS 74ah to 74aL, 74at to 74cw, 74dc to 74ew, 74fp to 74gc, 74gj to 74hy, 74jf, 75m, 76b, 76p, 76q, 76r to 76u and 77a of this act shall be invalid. If any other provision of this act is declared unconstitutional, the provisions of s. 990.001 (11) of the statutes relating to severability shall apply.

SECTION 84r. INTENT. Unless specifically provided, it is not the intent of this act to repeal prior appropriations made by the 1965 legislature.

SECTION 85. TRANSITIONAL PROVISIONS. (1) Unencumbered balances in continuing appropriations as of June 30, 1965, 1963 statutes, shall continue to be available for each respective agency under the various programs created by this act, unless otherwise specified herein. If a prior year continuing balance as of July 1, 1965, need be divided over 2 or more program appropriations beginning July 1, 1965, the state agency concerned shall certify such division to the department of administration as of July 1, 1965. The unencumbered balance remaining in the appropriation under section 20.800 (10), 1963 stats., on June 30, 1965, shall lapse to the general fund.

(2) Encumbrances unliquidated as of August 15, 1965, for prior year appropriation authorizations shall, for purposes of section 16.52 (5) (a) of the statutes, be analyzed and recategorized by each respective agency by fund, program and detail appropriation as effected by the new program budget concept contained in this act. Each agency shall certify to the department of administration not later than August 30, 1965, the amounts and detail of prior year unliquidated encumbrances as of August 15, 1965, which should be forwarded as charges against 1965-1966 program ap-

appropriations continued in this act specifying details by fund, program and appropriations thereunder. Upon receipt of such certification an equivalent prior year appropriation balance will be forwarded from 1964-1965 appropriations to 1965-1966 program appropriations by the department of administration to cover such prior year encumbrances unliquidated on August 15, 1965.

(3) The revisor of statutes shall supply the bureau of management in the department of administration with a complete listing of references to appropriations under ch. 20 in the remaining chapters of the 1963 statutes. The bureau of management shall then correlate these appropriation reference numbers to the proper new appropriation reference numbers on the basis of the program budget concept developed by the 1965 legislature, and return the correlated listing to the revisor of statutes, who shall substitute the new appropriation reference numbers wherever appropriation reference numbers appear in the statutes.

(4) Where the reference to section 41.19 (1a) appears in section 41.19 (3) of the statutes, as renumbered by this act, the reference "41.19 (2)" is substituted.

(5) Where the words "athletic commission" appear in section 169.01 of the statutes, the words "athletic (boxing and wrestling) commission" are substituted.

~~(6) Where the words "Wisconsin federal surplus property development commission" appear in section 182.60 (1) of the statutes, the words "state building commission" are substituted.~~

(7) Where the reference to section 15.995 appears in section 182.60 (10) (a) and (f), the reference "13.351 (15)" is substituted.

(8) On July 1, 1965, the water regulatory board shall cease to exist as a separate agency and its functions shall be transferred to the public service commission, where the board shall continue to serve as an advisory body. As soon as practicable, but not later than July 1, 1966, all property, documents and records of the board shall be transferred to the commission. All rules promulgated by the board shall continue in effect except insofar as the same may be rescinded, altered or amended by the commission.

~~(9) On July 1, 1965, the Wisconsin federal surplus property development commission shall cease to exist as a separate agency and its functions, property, documents and records shall be transferred to the building commission.~~

(10) On July 1, 1965, the educational and administrative functions of the state soil and water conservation committee including all employees and property, shall be transferred to the board of regents of the university of Wisconsin. All staff services for the committee, which shall continue to serve as an advisory and policy-making body, shall be provided by the university.

Approved July 26, 1965.