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1981 Senate Bill 783

Date published: April 30, 1982

CHAPTER 317, Laws of 1981 (Vetoed in Part)

(2), 77.54 (19), 77.66 (4) (a), 101.57 (8) (c), 128.21 (6), 139.31 (2), 345.43 (1) (b) and (4), 757.57 (7) and (8), 757.71 (2), subchapter VI of chapter 779, 799.08, 799.21 (3) (c), 799.25 (2) and (4), 809.25 (2) (a) 4, 814.04 (3) and 814.21; to renumber 33.13 (2) and (3), 33.16 (5), 50.04 (2), 59.07 (60) and (66), 122, 36 and 753.06 (6) (i), (7) (g), (9) (a) and (b) and (10) (a) and (h); to renumber and amend 23.77 (1) (a), 33.16 (1) and (6), 345.43 (1) (a), 757.71 (1) and 809.25 (2) (a) 5; to amend 16.40 (14), (15) and (16), 20.370 (4) (as), 20.366 (2) (14), 20.855 (4) (dm) and (u), 20.865 (1) (c), (ci), (cm), (d), (i), (ic), (im), (j), (s), (si), (sm) and (t), 20.866 (2) (s), (t), (to), (w), (y) and (zj), 20.867 (2) (f), 20.878 (1) (a), 20.903 (2) (c), 20.910, 20.916 (7), 23.54 (3) (i) and (j), 23.66 (2) and (4), 23.67 (2) and (3), 23.75 (3) (b) and (c), 33.02 (1), 33.13 (1), 33.14 (title), Vetoed 33.16 (4) (intro.), (e) and (f), 39.374 (4), 39.38 (2), 46.05 (1m), 48.998 (1), 49.19 in Part (11) (a) 1. a. (intro.) and b. (intro.), 49.45 (3) (i) and (14) (c), 49.46 (2) (a) 2, 50.04 (2) (title), 59.15 (1) (a), 59.20 (11), 59.395 (5), 60.56, 61.28, 62.09 (13) (a), 66.114 (2) (a), 66.34, 71.01 (1) (2) and (4) (g) 5, 71.02 (1) (a) 6 and (2) (b) 7 and (p), 71.03 (2) (e), 71.04 (15) (b), (e) and (f), 71.05 (1) (a) 1, 71.07 (1m), 71.09 (11) (a) 6. a and b, 71.10 (18) (a) (intro.), 71.13 (3) (b), 71.19 (1) (intro.), (3) and (4) (intro.) and (a), 71.55 (1), 71.60 (2), 72.01 (17), 72.12 (4) (c) 1, 72.22 (4) (a), 73.01 (4) (a), 74.03 (2) (c), (4) and (6), 74.031 (3), (5) and (6), 77.52 (1) and (2) (intro.) and (a) 3 and 4, 77.53 (1), 77.63, 77.64 (1), 77.655, 77.66 (1), (2), (4) (b), (5) and (10), 79.03 (3) (b) 4. (intro.), 79.035 (1) (a) and (b), 79.10 (1), (2) (a) and (am) 1, (3) (intro.) and (6), 80.38, 94.29, 101.57 (1n), (3), (5) (c) and (8) (a), 115.88 (1) (b) and (2), 118.255 (4), 121.004 (3), 121.07 (7) (a), 128.21 (1), 139.03 (2t) (intro.), 139.31 (1), (39, 32, 11), 139.33 (1), and (4) 345.26 (1) (b) 1 and (2) (b), 345.27 (1), 345.37 (2), 425.205 (1) (c), 441.11 (1), 448.01 (1), 753.34 (7), 757.25, 757.57 (2), (3) and (5), 767.08 (1), 778.25 (2) (g) and (h), (3), (5), (6) and (8) (b) and (c), 779.19, 779.40 (2), 779.80 (3) (a), 799.02 (1), 799.12 (3), 799.21 (3) (a) and (b), 799.24 (1), 799.25

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(3), (9) and (10) (a) and (d), 800.02 (2) (a) 8, 800.03 (3), 800.04 (1) (d) and (2) (c), 800.09 (1) and (2) (b), 803.01 (3) (b) 4, 806.19 (3), 807.10 (3), 809.25 (2) (a) 3 and (b), 812.04 (1), chapter 814 (title), 814.01 (3), 814.04 (1) and (2), 814.08 (1), 814.29 (1), 815.19 (1), 815.62, 880.04 (2) (a) and 880.07 (title); to repeal and recreate 23.82, 49.46 (2) (b) 1, 59.28, 59.42, 60.55, 66.12 (3) (a), 77.66 (9), 757.60, 778.195, 799.25 (1), 799.255, 800.10, 801.02 (6), 809.25 (2) (a) 1, Vetoed 816.035 (2), 851.74 and 885.05; and to create 10.42/11/10/10.40/91/20/370/(4) in Part (id), 20.435 (2) (ab), 20.445 (1) (ab), 20.835 (1) (b) and (2) (b), 20.855 (4) (di), 20.865 (9), 20.903 (2) (bn), 33.02 (1) (c) to (h), 33.05 (7), 33.13 (2), 33.16 (1), (2), (4) (g) and (h), (5), (7) (c) and (f) and (8), 33.18, 49.02 (10), 49.195 (4), 49.49 (5), 50.04 (2) (b), 59.07 (137) and (140), 66.46 (14), 71.01 (4) (g) 6 and (5), 71.013, 71.02 (1) (a) 7 and (2) (b) 8, 71.04 (12) (f) and (15) (bm), (em) and (fm), 71.05 (1) (a) 11, 12, 14 and 15, 71.09 (12, 12, 10, 11, 12, 14) (19) (1, 71.135 (7), 71.19 (4) (b), 71.20 (23) and (24), 71.60 (1) (b), 77.52 (2) (a) 20, 77.533, 77.535, 77.54 (18), 79.03 (3) (b) 4. h, 79.055, 79.10 (7) and (8), 139.03 (2w) and (2x), 139.39 (14), 10 (16), 139.31 (4), 139.315, 139.32 (8) (a) (2), (2), 144.242 (8) and (9), 757.68 (5), subchapter I (title) of chapter 814, 814.04 (1) (c), subchapter II of chapter 814, 880.07 (4), 880.31 (7) and 941.29 (6) of the statutes; and to amend laws of 1979, chapter 221, section 903g (15), and laws of 1981, chapter 20, sections 2020 (4) (ag), (ar) and (c), 2042 (5) and 2057 (6) (a), relating to combined sewer overflow, the tax on liquor manufactured in this state by pollution control facilities from brewing wastes and to a floor tax on intoxicating liquors, a surtax added in 1982 and 1983 to the corporate income and franchise taxes, a minimum tax on capital gains, depreciation on leased property, redefining the internal revenue code for the purpose of computing the income taxes of individuals, trusts and estates, the definition of "internal revenue code" as it relates to powers of appointment, employe benefit plans and extensions for filing inheritance taxes, withholding for entertainers, changing the tax on cigaretter Vion an decupational tax to an exclusion ax the definition of "internal revenue code" for insurers, regulated investment companies and real estate investment trusts, the sales tax on telephone and telegraph services, computing depreciation on utility property for purposes of the corporate income and franchise taxes, the definition of apportionable income for purposes of the corporate franchise tax, property tax relief, an increase in the sales and use taxes, a sales tax on landscaping and other services, shared revenue, an carded income credity the farmland preservation credit, the cigarette tax, transfer of moneys or positions between certain appropriations made to state agencies, lapsing certain portions of program revenue appropriations and transferring portions of certain segregated fund appropriations to the general fund, state compensation and fringe benefit supplements, various changes to the 1979-81 and 1981-83 authorized state building programs, payment of interest on moneys temporarily reallocated, limiting the compensation of a nonrepresented state classified employe who, in lieu of layoff, is demoted or exercises displacement rights, limiting compensation of a nonrepresented state classified employe restored, after layoff, to a position with a lower pay range, cumulative pay adjustments for certain nonrepresented state classified employes, work-related programs for recipients of aid to families with dependent children, the expenditure of federal child welfare funds, making permanent the 2nd opinion program in medical assistance, kidney disease aids, delaying increases in aid to families with dependent children, medical assistance reimbursement adjustments, the reimbursement rates for handicapped education special transportation and health treatment aidable costs, decreasing the primary guaranteed valuation for 1982-83 school aids and delaying part of the June 1982 aid payment until July 1982, phasing in the deductibility of federal impact area aid in computing general state aid to school districts, delaying the payment for load Korelvedes an critical manpower accurations until the 1983.84 Nacal vear, the renewable energy resource system incentive program, the reimbursement rates for school

psychologists and school social workers salaries, increasing revenue bonding authorization for the health education assistance loan program, restricting grants awarded under the Lindste before fart for the start freste start to start and the set of the start to the start start start is the start we start and start we start we start and start we start and start a time, transferring the division for educational opportunity from the higher educational in Part aids board to the department of public instruction, contracts with Minnesota for prisoners, the Oshkosh prison site, expenditures for corrections industries, Fox Lake correctional institution canteen operation, court-related fees and costs, judicial administrative districts, the reimbursement rate for personal use of state-owned automobiles, state fiscal information and peoples escrow fund transfers, an exclusion from income for legislators' per diems, early and periodic screening, diagnosis and treatment, charge nurses in nursing homes, funding tor the work incentive program, upprofes-44.44 histories of the key a signification of the set of the set of the set of the set of the second tential teoptent of public assistance, county recovery of wrongful aid to families with dependent children or medical assistance payments, limiting municipal and county liability for medical care furnished as general relief, revising the inland lake protection and renewal program, reducing positions, southing the tasking of our parties, instalment payments of property taxes, property tax deferral, sales tax increases as they relate to construction materials, medical assistance coverage of dental services, state agency budget vertices possession of firearms, limitation on the use of appropriations for permanent property by state agencies, compensation adjustments for state employes, granting rule-making authority, providing penalties and decreasing and making appropriations.

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

SECTION 1b. 16.40 (14) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

16.40 (14) REPORT ON ANNUAL APPROPRIATIONS AUTHORIZED. Provide, on or before June 30 of each <u>odd-numbered</u> year, beginning in 1981, a report to the governor and the joint committee on finance on the final level of appropriations authorized for the fiscal year which are funded from general purpose revenues as defined in s. 20.001 (2) (a).

SECTION 1d. 16.40 (15) of the statutes is amended to read:

16.40 (15) PROVIDE ANNUAL EXPENDITURE REPORT. Provide, on or before October 15 of each <u>odd-numbered</u> year, beginning in 1981, a summary expenditure report to the governor and the joint committee on finance on the actual total general revenue expenditures for the preceding fiscal year based on the more detailed information provided in the annual financial statements for the year required under sub. (3). In this subsection "general revenue expenditures" means all expenditures from any appropriation funded from either general purpose revenues or local tax revenues as defined in s. 20.001 (2) (a) and (g).

SECTION 1f. 16.40 (16) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

16.40 (16) DETERMINE PEOPLES ESCROW AMOUNT. Submit, on or before October 15 of each <u>odd-numbered</u> year, beginning in 1981, a summary statement of the amount of any unappropriated general purpose revenues balance for the fiscal year ended the previous June 30. This statement shall also separately identify a contingency reserve amount, to be approved by the joint committee on finance, equal to 2% of gross general purpose revenue appropriations for the period as identified in the report required under sub. (14). The amount resulting from deducting the contingency reserve amount from the unappropriated general purpose revenues balance shall be the amount appropriated under s. 20.878 (1) (a). In this subsection "unappropriated general purpose revenues balance" means the general fund balance as reported under s. 16.40 (3).

Vetoed

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1	SECTION 2b. 20.005 (2) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:							
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-	20.435	Health and services, de	partment of		4//////		111/22/202	
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20.435 (2) (ab) *Work program.* Biennially, the amounts in the schedule to fund any work program approved by the joint committee on finance under chapter (this act), laws of 1981, section 2033 (1).

SECTION 2p. 20.445 (1) (ab) of the statutes is created to read:

20.445 (1) (ab) *Work program*. Biennially, the amounts in the schedule to fund any work program approved by the joint committee on finance under chapter (this act), laws of 1981, section 2033 (1).

RASIGERGARE SEARCHERE SAN DO MAY NEX 202/25 MONTZIES / Vetoed	enarsoingen
Vetoed SECTION 25, 20,568 (3) Vol of the statutes as allected by chapter 2 in Part is an appended to read.	

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20,566 (2) (b) Rederectioned and review. The solubitis in the settledule for the but Vetoed power of sr. 70,055, 70,75, and 70.85, and 73,08, AN inchess (secured under se 70,055, in Part 70,75, and 70,85, and 73,085, shall be credited to this sporopristion.

SECTION 2t. 20.835 (1) (b) of the statutes is created to read:

20.835 (1) (b) Minimum guarantee. A sum sufficient to make the payments under s. 79.055.

SECTION 2v. 20.835 (2) (b) of the statutes is created to read:

20.835 (2) (b) Sales tax credit. Beginning in 1983, a sum sufficient to make the payments for Wisconsin state property tax relief under s. 79.10 (2) (a) and (6) at the total funding level specified in s. 79.10 (7) and (8). This paragraph applies of the Vetoed in Part

SECTION 3. 20.855 (4) (di) of the statutes is created to read:

20.855 (4) (di) Interest payments to program revenue accounts. A sum sufficient to pay interest on temporary reallocations of moneys from program revenue accounts under s. 20.002 (11).

SECTION 4. 20.855 (4) (dm) of the statutes, as created by chapter 1, laws of 1981, is amended to read:

20.855 (4) (dm) (title) Interest payments to segregated funds. The amounts in the schedule for the payment of <u>A sum sufficient to pay</u> interest from the general fund to any on temporary reallocations of moneys from segregated fund under section 36 of chapter 1, laws of 1981 funds under s. 20.002 (11).

SECTION 5. 20.855 (4) (u) of the statutes, as created by chapter 1, laws of 1981, is amended to read:

20.855 (4) (u) (title) Interest payments to general fund. The amounts in the schedule for the payment of <u>A sum sufficient to pay</u> interest <u>on temporary reallocations of</u> <u>moneys</u> from any segregated fund to the general fund under section 36 of chapter 1, laws of 1981 s. 20.002 (11).

SECTION 6. 20.865 (1) (c) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (c) Compensation plan adjustments. The Biennially, the amounts in the schedule as transferred under s. 16.40 (17), to supplement the appropriations to state agencies for the cost of compensation and related adjustments approved by the joint committee on employment relations under s. 230.12 and by the legislature, when required, for nonrepresented employes in the classified service and comparable adjustments for those employes in the unclassified service, except those included under ss. 20.923 (5) and (6) (c) and (m) and 230.08 (2) (d) and (f), as determined under s. 20.928. Unclassified employes included under s. 20.923 (2) need not be paid comparable adjustments.

SECTION 7. 20.865 (1) (ci) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (ci) University system faculty and academic pay adjustments. The <u>Biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to pay the cost of pay and related adjustments approved by the joint committee on employment relations under s. 230.12 (3) (e) for university of Wisconsin system employes under ss. 20.923 (5) and (6) (m) and 230.08 (2) (d), as determined under s. 20.928.

SECTION 8. 20.865 (1) (cm) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (cm) Collective bargaining agreements. The Biennially, the amounts in the schedule, as transferred under s. 16.40 (17), to pay the cost of salary pay and related adjustments, fringe benefits, or other costs approved by the legislature under s. 111.92, as determined under s. 20.928.

SECTION 9. 20.865 (1) (d) of the statutes, as affected by chapters 20 and 96, laws of 1981, is amended to read:

20.865 (1) (d) Employer fringe benefit costs. The <u>Biennially, the</u> amounts in the schedule, as transferred under s. 16.40 (17), to pay the cost of state employer contributions under chs. 40 and 108 and ss. 56.21 and 66.191, as determined under s. 20.928.

SECTION 10. 20.865 (1) (i) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (i) Compensation plan adjustments; program revenues. From the appropriate program revenue and program revenue-service accounts, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to state agencies for the cost of compensation and related adjustments approved by the joint committee on employment relations under s. 230.12 for nonrepresented employes in the classified service, except those included under ss. 20.923 (5) and (6) (c) and (m) and 230.08 (2) (d) and (f), as determined under s. 20.928. Unclassified employes included under s. 20.923 (2) need not be paid comparable adjustments.

SECTION 11. 20.865 (1) (ic) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (ic) University system employe pay adjustments; program revenues. From the appropriate program revenue and program revenue-service accounts, <u>bienni-ally</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to the university of Wisconsin system to pay the cost of pay and related adjustments approved by the joint committee on employment relations under s. 230.12 (3) (e) for university of Wisconsin system employes under ss. 20.923 (5) and (6) (m) and 230.08 (2) (d), as determined under s. 20.928.

SECTION 12. 20.865 (1) (im) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (im) Collective bargaining agreements; program revenues. From the appropriate program revenue and program revenue-service accounts, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to state agencies to pay the cost of salary pay and related adjustments, fringe benefits, and other costs approved by the legislature under s. 111.92, as determined under s. 20.928.

SECTION 13. 20.865 (1) (j) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (j) Employer fringe benefit costs; program revenues. From the appropriate program revenue and program revenue-service accounts, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to state agencies to pay the cost of state employer contributions under ch. 108, subchs. II and IV of ch. <u>chs.</u> 40, ch. 41 and ss. 42.40 (8), 42.46, <u>and 108 and ss.</u> 56.21 and 66.191, as determined under s. 20.928.

SECTION 14. 20.865 (1) (s) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (s) Compensation plan adjustments; segregated revenues. From the appropriate segregated funds, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to state agencies for the cost of compensation and related adjustments approved by the joint committee on employment relations

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under s. 230.12 for nonrepresented employes in the classified service, except those included under ss. 20.923 (5) and (6) (c) and (m) and 230.08 (2) (d) and (f), as determined under s. 20.928. Unclassified employes under s. 20.923 (2) need not be paid comparable adjustments.

SECTION 15. 20.865 (1) (si) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (si) University system employe pay adjustments; segregated revenues. From the appropriate segregated funds, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to the university of Wisconsin system to pay the cost of pay and related adjustments approved by the joint committee on employment relations under s. 230.12 (3) (e) for university of Wisconsin system employes under ss. 20.923 (5) and (6) (m) and 230.12 (2) (d), as determined under s. 20.928.

SECTION 16. 20.865 (1) (sm) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (sm) Collective bargaining agreements; segregated revenues. From the appropriate segregated funds, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to state agencies to pay the cost of salary pay and related adjustments, fringe benefits and other costs approved by the legislature under s. 111.92, as determined under s. 20.928.

SECTION 17. 20.865 (1) (t) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.865 (1) (t) Employer fringe benefit costs; segregated revenues. From the appropriated segregated funds, <u>biennially</u>, the amounts in the schedule, as transferred under s. 16.40 (17), to supplement the appropriations to state agencies to pay the cost of state employer contributions under ch. 108, subchs. II and IV of ch. chs. 40, ch. 41 and ss. 42.40 (8), 42.46, and 108 and ss. 56.21 and 66.191, as determined under s. 20.928.

SECTION 17m. 20.865 (9) of the statutes is created to read:

20.865 (9) PERMANENT PROPERTY PURCHASES. (a) General purpose revenue funds supplementation for agency permanent property purchases. The amounts in the schedule to be used to supplement the general purpose revenue appropriations of any state agency in the executive branch except the board of the above of the university of Wisconsin ystem. Vetoed to be the university of the port of the board of regents of the university of Wisconsin ystem. Vetoed to be privit the purchase of labor saving bernanent property thems, and to supplement the in Part general purpose revenue appropriations of the board of regents of the university of Wiscansin system for the acquisition by the toard of pieces of permanent property that are essential and for which insufficient funds are available for the purchase, subject to release in accordance with the procedure prescribed in section 2057 (4) of chapter (this act), laws of 1981.

SECTION 18. 20.866 (2) (s) of the statutes is amended to read:

20.866 (2) (s) University of Wisconsin; academic facilities. As a continuing appropriation from the capital improvement fund, the amounts in the schedule for the board of regents of the university of Wisconsin system to acquire, construct, develop, enlarge or improve university academic educational facilities and facilities to support such facilities. The state may contract public debt in an amount not to exceed \$354,929,300 \$395,084,300 for this purpose.

SECTION 19. 20.866 (2) (t) of the statutes is amended to read:

20.866 (2) (t) University of Wisconsin; self-amortizing facilities. As a continuing appropriation from the capital improvement fund, the amounts in the schedule for the board of regents of the university of Wisconsin system to acquire, construct, develop,

enlarge or improve university self-amortizing educational facilities. The state may contract public debt in an amount not to exceed \$100,892,100 \$106,015,100 for this purpose.

SECTION 19m. 20.866 (2) (to) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

20.866 (2) (to) Natural resources; pollution abatement and sewage collection facilities; combined sewer overflow. As a continuing appropriation from the capital improvement fund, the amounts in the schedule to the department of natural resources to provide funds for the construction of combined sewer overflow projects and for eligible engineering design costs under s. 144.242. The state may contract public debt in an amount not to exceed \$40,000,000 for this purpose.

SECTION 20. 20.866 (2) (w) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.866 (2) (w) Health and social services; correctional facilities. As a continuing appropriation from the capital improvement fund, the amounts in the schedule for the department of health and social services to acquire, construct, develop, enlarge or improve correctional facilities. The state may contract public debt in an amount not to exceed \$117,131,000 \$123,880,300 for this purpose.

SECTION 21. 20.866 (2) (y) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

20.866 (2) (y) Building commission; housing state departments and agencies. As a continuing appropriation from the capital improvement fund, the amounts in the schedule to the building commission for the purpose of housing state departments and agencies. The state may contract public debt in an amount not to exceed $\frac{76,657,400}{577,057,400}$ for this purpose.

SECTION 22. 20.866 (2) (zj) of the statutes is amended to read:

20.866 (2) (zj) Military affairs, armories and military facilities. As a continuing appropriation from the capital improvement fund, the amounts in the schedule for the department of military affairs to acquire, construct, develop, enlarge, or improve armories and other military facilities. The state may contract public debt in an amount not to exceed \$2,008,000 \$2,496,000 for this purpose.

SECTION 23. 20.867 (2) (f) of the statutes, as affected by chapters 1, 20 and 93, laws of 1981, is amended to read:

20.867 (2) (f) Facilities maintenance and improvement. Except for the 1981-83 fiscal biennium, wherein a total of \$4,925,300 \$4,777,600 is authorized, biennially an amount equal to 1.5% of the value of state buildings, structures, utility plants and equipment therein, excepting those under the jurisdiction of the department of transportation, as appraised by the department of administration in accordance with s. 13.48 (3), for the purposes of carrying out the long-range building program under s. 13.48. The amounts provided under this paragraph shall be transferred to the appropriation made by par. (q) to carry out the purposes of that paragraph. Notwithstanding s. 20.001 (3) (b), all amounts thus transferred and all prior appropriations made under the authority of this paragraph are nonlapsing.

SECTION 23a. 20.878 (1) (a) of the statutes is amended to read:

20.878 (1) (a) General fund transfer. No later than October 30 of each <u>odd-num-</u> <u>bered</u> year, beginning in 1981, there is appropriated to the peoples escrow fund the amount determined under s. 16.40 (16).

SECTION 23b. 20.903 (2) (bn) of the statutes is created to read:

20.903 (2) (bn) Notwithstanding sub. (1), the appropriation under s. 20.435 (3) (kk) may be encumbered and moneys expended therefrom in an additional amount not exceeding the value of the equipment and buildings for operations financed under s. 20.435 (3) (kk).

SECTION 23c. 20.903 (2) (c) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

20.903 (2) (c) All expenditures authorized by this subsection are subject to the estimate approval procedure provided in s. 16.50 (2). Notwithstanding pars. (a) and, (b) and (bn), the maximum amounts that may be expended from a program revenue or program revenue-service appropriation which is limited to the amounts in the schedule are the amounts in the schedule, except as authorized by the department of administration under s. 16.515 or the joint committee on finance under s. 13.101.

SECTION 23cm. 20.910 of the statutes is amended to read:

20.910 (title) State percentage; notice of default. If the department of administration does not receive from the clerk of the circuit court the statement relative to suit tax the state percentage of fees and other payments required by s. 59.395 (5) together with a receipt for the sum required by law to be paid on the actions so entered during the preceding month, on or before the first day of the next succeeding month, it shall immediately notify the judge of the circuit court of the county of the failure to transmit the statement or receipt or both; and the judge shall thereupon notify the clerk to show cause why he or she should not be removed from office in the manner provided by law.

SECTION 23d. 20.916 (7) of the statutes is amended to read:

20.916 (7) PERSONAL USE OF STATE AUTOMOBILES AND AIRCRAFT. A state officer or employe who is assigned a state-owned automobile may use such automobile for personal use. With the approval of the secretary of administration, a state officer or employe may use a state-owned aircraft for personal use. The officer or employe shall reimburse the state for state-owned automobile use at the same reimbursement rate provided an employe by the state for the use of his or her personal automobile on state business as approved in the schedule under sub. (8). The officer or employe shall reimburse the state for such state-owned aircraft use at a rate determined by the secretary of administration which covers all costs associated with the operation of the vehicle or aircraft.

SECTION 23da. 23.54 (3) (i) and (j) of the statutes are amended to read:

23.54 (3) (i) Notice that if the defendant makes a deposit and fails to appear in court at the time fixed in the citation, the defendant will be deemed to have tendered a plea of no contest and submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus costs, including the fee prescribed in s. 814.63 (1), not to exceed the amount of the deposit. The notice shall also state that the court may decide to summon the defendant rather than accept the deposit and plea.

(j) Notice that if the defendant makes a deposit and signs the stipulation, the defendant will be deemed to have tendered a plea of no contest and submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus costs, including the fee prescribed in s. 814.63 (1), not to exceed the amount of the deposit. The notice shall also state that the court may decide to summon the defendant rather than accept the deposit and stipulation, and that the defendant may, at any time prior to or at the time of the court appearance date, move the court for relief from the effects of the stipulation.

SECTION 23db. 23.66 (2) and (4) of the statutes are amended to read:

23.66 (2) The person receiving the deposit shall prepare a receipt in triplicate showing the purpose for which the deposit is made, stating that the defendant may inquire at the office of the clerk of court or municipal court regarding the disposition of the deposit, and

notifying the defendant that if he or she fails to appear in court at the time fixed in the citation he or she will be deemed to have tendered a plea of no contest and submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus [costs], including the fee prescribed in s. 814.63 (1), not to exceed the amount of the deposit which the court may accept. The original of the receipt shall be delivered to the defendant in person or by mail. If the defendant pays by check, the check shall be considered a receipt.

(4) The basic amount of the deposit shall be determined in accordance with a deposit schedule which the judicial conference shall establish. Annually, the judicial conference shall review and may revise the schedule. In addition to the basic amount determined according to the schedule, the deposit shall include court costs, suit tax including the fee prescribed in s. 814.63 (1), any applicable penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment.

SECTION 23dc. 23.67 (2) and (3) of the statutes are amended to read:

23.67 (2) The deposit and stipulation of no contest may be made at any time prior to the court appearance date. By signing the stipulation, the defendant is deemed to have tendered a plea of no contest and submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus costs, including the fee prescribed in s. 814.63 (1), not to exceed the amount of the deposit.

(3) The person receiving the deposit and stipulation of no contest shall prepare a receipt in triplicate showing the purpose for which the deposit is made, stating that the defendant may inquire at the office of the clerk of court or municipal court regarding the disposition of the deposit, and notifying the defendant that if the stipulation of no contest is accepted by the court the defendant will be deemed to have submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus costs, including the fee prescribed in s. 814.63 (1), not to exceed the amount of the deposit. Delivery of the receipt shall be made in the same manner as in s. 23.66.

SECTION 23dd. 23.75 (3) (b) and (c) of the statutes are amended to read:

23.75 (3) (b) If the defendant has made a deposit, the citation may serve as the initial pleading and the defendant shall be deemed to have tendered a plea of no contest and submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus the fees and suit tax set forth in s. 23.82 fee prescribed in s. 814.63 (1), not exceeding the amount of the deposit. The court may either accept the plea of no contest and enter judgment accordingly, or reject the plea and issue a summons. If the defendant fails to appear in response to the summons, the court shall issue an arrest warrant. If the court accepts the plea of no contest, the defendant may move within 90 days after the date set for appearance to withdraw the plea of no contest, open the judgment and enter a plea of not guilty if the defendant shows to the satisfaction of the court that failure to appear was due to mistake, inadvertence, surprise or excusable neglect. If a party is relieved from the plea of no contest, the court or judge may order a written complaint to be filed and set the matter for trial. After trial the costs and fees shall be taxed as provided by law. If on reopening the defendant is found not guilty, the court shall delete the record of conviction and shall order the defendant's deposit returned.

(c) If the defendant has made a deposit and stipulation of no contest, the citation may serve as the initial pleading and the defendant shall be deemed to have tendered a plea of no contest and submitted to a forfeiture, a penalty assessment, any applicable natural resources assessment and any applicable natural resources restitution payment plus the fees and suit tax set forth in s. 23.82 fee prescribed in s. 814.63 (1), not exceeding the amount of the deposit. The court may either accept the plea of no contest and enter

judgment accordingly, or reject the plea and issue a summons. If the defendant fails to appear in response to the summons, the court shall issue an arrest warrant. After signing a stipulation of no contest, the defendant may, at any time prior to or at the time of the court appearance date, move the court for relief from the effect of the stipulation. The court may act on such the motion, with or without notice, for cause shown by affidavit and upon just terms, and relieve the defendant from the stipulation and the effects thereof. If the defendant is relieved from the stipulation of no contest, the court may order a citation or complaint to be filed and set the matter for trial. After trial the costs and fees shall be taxed as provided by law.

SECTION 23de. 23.77 (1) (a) of the statutes is renumbered 23.77 (1) and amended to read:

23.77 (1) If in circuit court either party files a written demand for a jury trial within 20 days after the court appearance date and immediately pays the suit tax and jury and clerk's fees specified in s. 23.82 fee prescribed in s. 814.61 (4), the court shall place the case on the jury calendar. The number of jurors shall be determined under s. 756.096 (3) (b). If no party demands a jury of 12, the right to trial by jury of 12 is waived forever.

SECTION 23df. 23.77 (1) (b) of the statutes is repealed.

SECTION 23dg. 23.82 of the statutes is repealed and recreated to read:

23.82 Fees. Fees in forfeiture actions under this chapter are prescribed in s. 814.63.

SECTION 23fg. 33.02 (1) of the statutes is amended to read:

33.02 (1) RULES. (a) (title) Generally. The department shall adopt rules as necessary to administer this chapter. Such

(b) (title) Financial aids. <u>These</u> rules shall provide for the administration of financial aids to districts and shall prescribe data to be secured, methods of analysis and evaluation, duration of data gathering and other technical regulations for the efficient administration of the program and efficient intergovernmental organization.

SECTION 23fr. 33.02 (1) (c) to (h) of the statutes are created to read:

33.02 (1) (c) *Priorities for funding levels*. These rules shall establish priorities for different methods utilized in implementing lake protection and for lake rehabilitation based on cost-effectiveness and factors considered under s. 33.16 (4) especially s. 33.16 (4) (f).

(d) Funding levels for different methods. These rules shall establish differing levels for the share of state funds to be provided for financial assistance for implementation work depending on the methods to be utilized on the projects based on priorities established under par. (c).

(e) *Priorities when inadequate funds.* If the department does not have adequate appropriations to provide financial assistance under s. 33.16 for eligible projects, it shall establish priorities based on the type of project and methods to be utilized in implementing the projects and these priorities shall rank dredging, other than dredging to provide public access, as a low priority.

(f) Dredging; sedimentation control. These rules shall require that an application for financial assistance for the implementation of any project involving dredging include the identification of long-term controls which are being or will be undertaken to prevent sedimentation.

(g) Algae abatement; nutrient control. These rules shall require that an application for financial assistance for the implementation of any project involving algae or aquatic plant abatement programs include the identification of long-term controls which are being or will be undertaken to reduce or prevent nutrient pollution.

(h) Guidelines for feasibility planning and implementation grants. These rules shall establish guidelines for providing financial assistance for feasibility studies, planning of and implementation costs.

SECTION 23gg. 33.05 (7) of the statutes is created to read:

33.05 (7) Recommending procedures that the department may utilize to ensure that projects receiving financial assistance under s. 33.16 comply with the requirements of this chapter.

SECTION 23gr. 33.13 (1) of the statutes is amended to read:

33.13 (1) Feasibility study work done through government agencies and public or private organizations shall include gathering such data on the lake, drainage basin, sources of pollution or nutrients or such other information as is necessary to determine the causes of degradation and remedial courses of action to prevent continued degradation or to determine potential causes of degradation and preventive courses of action. The department shall prescribe data to be secured, methods of analysis and evaluation, and duration of data-gathering. Feasibility study work shall be let by the district to the lowest responsible bidder in such manner as the district commissioners prescribe to be used in feasibility studies.

SECTION 23hg. 33.13 (2) and (3) of the statutes are renumbered 33.13 (3) and (4).

SECTION 23hr. 33.13 (2) of the statutes is created to read:

33.13 (2) (a) The district may contract for feasibility study work with the lowest responsible bidder who submits a bid in the manner the district commissioners prescribe.

(b) In order to receive financial assistance for feasibility study work the district shall obtain the advice and approval of the department before entering a contract for feasibility study work and the department shall be made a party to the contract.

SECTION 23ig. 33.13 (4) of the statutes is repealed.

SECTION 23ir. 33.14 (title) of the statutes is amended to read:

33.14 (title) Plan preparation and adoption.

SECTION 23jg. 33.16 (1) of the statutes, as affected by chapter 20, laws of 1981, is renumbered 33.16 (7) and amended to read:

33.16 (7) No aids granted under this section may be (a) (title) District share. The department may not grant financial assistance for implementation work in an amount which reduces a district's share of the project cost to less than 10%, except that up to 100% funding may be allowed on high-risk experimental projects where eventual results are highly uncertain.

(b) (title) Grant limit. No grant for financial assistance under this section may exceed 10% 25% of state funds available in the biennium. No grant may be renewable

(d) (title) Renewal. The department may not renew a grant for financial assistance under this section in future bienniums unless the council finds that a special situation exists and recommends renewal of a the grant.

Vetoed in Part

SECTION 23 jr. 33.16 (1) and (2) of the statutes are created to read:

33.16 (1) Feasibility work contracted under s. 33.13 (2) (b) is eligible for financial assistance subject to guidelines established by rule by the department for funding feasibility studies. Receipt of financial assistance for feasibility work does not guarantee finanin Part cial assistance for planning costs of for implementation costs and the department may not make this type of commitment for future financial assistance.

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SECTION 23kg. 33.16 (4) (intro.) of the statutes is amended to read:

33.16 (4) (intro.) The department shall review <u>all</u> applications and in for financial <u>assistance under this section</u>. In the course of review <u>of applications for financial assistance for implementation work the department</u> shall consider, without limitation because of enumeration, the following factors where appropriate:

SECTION 23kr. 33.16 (4) (e) and (f) of the statutes, as affected by chapter 20, laws of 1981, are amended to read:

33.16 (4) (e) Whether experimental techniques involving a high risk of failure are being undertaken; and

(f) Whether contamination from deleterious substances emitted by residential, municipal or industrial sources, sedimentation, siltation and nutrient fertilization from uncontrolled agricultural sources or septic tanks, groundwater, municipal and industrial wastes and other drainage sources, and any other sources responsible for lake degradation, are or will be substantially eliminated as a source of lake degradation, in order that any lake rehabilitated under this chapter may be protected or maintained in its protected or rehabilitated state-:

SECTION 23mg. 33.16 (4) (g) and (h) of the statutes are created to read:

33.16 (4) (g) Whether the project involves dredging and, if it does, the expected useful duration of the proposed dredging, whether other techniques are available to provide relief from the problem to be solved by dredging and whether long-term controls are or will be undertaken to prevent sedimentation; and

(h) Whether the project involves algae or aquatic plant abatement programs and, if it does, whether long-term controls are or will be undertaken to reduce or prevent nutrient pollution.

SECTION 23mr. 33.16 (5) of the statutes, as created by chapter 20, laws of 1981, is renumbered 33.16 (6).

SECTION 23ng. 33.16 (5) of the statutes is created to read:

33.16 (5) The department may not approve any application for financial assistance for the implementation of any project which involves dredging if the expected useful duration of the dredging is less than 50 years. The department may not approve any application for financial assistance for the implementation of any project which involves dredging if the state funding provided by the department under the financial assistance program would provide more than 50% of the funding necessary for dredging other than dredging to provide public access. The department may not approve any application for financial assistance for the implementation of dredging if the amount of the financial assistance to be provided for dredging for a single project exceeds 10% of the funds available for all projects in the biennium. The department may not approve any application for financial assistance for the implementation of dredging unless no other reasonable alternative is available to provide relief from the problem to be solved by dredging.

SECTION 23nr. 33.16 (6) of the statutes, as affected by chapter 20, laws of 1981, is renumbered 33.16 (7) (e) and amended to read:

33.16 (7) (e) (title) North-south split. The department shall allocate grant financial assistance under this section so that not less than 25% of the moneys allocated granted biennially shall be spent on are granted to districts north of a line running eastwest across the state and commencing at the southernmost point on the southern boundary of the city of Stevens Point. This section except that this subsection does not preclude the full utilization of available funds if all applications north of this line aggregate less than 25% of the biennial appropriations.

SECTION 23pg. 33.16 (7) (c) and (f) of the statutes are created to read:

33.16 (7) (c) *Dredging limit.* No grant for financial assistance under this section may provide for funding for dredging in an amount which exceeds 10% of the funds available in the biennium.

(f) Level of funding; priorities. The department shall grant financial assistance under this section with the appropriate level of state funding based upon rules promulgated under s. 33.02 (1) (d). The department may deny financial assistance under this section based upon priorities promulgated by rule under s. 33.02 (1) (e).

SECTION 23pr. 33.16 (8) of the statutes is created to read:

33.16 (8) The department may evaluate or contract with the university of Wisconsin system to evaluate projects receiving financial assistance under this section.

SECTION 23pt. 33.18 of the statutes is created to read:

33.18 Use of tax incremental financing prohibited. A district may not apply for or utilize tax incremental financing to fund an inland lake protection and rehabilitation program or project.

SECTION 23r. 39.374 (4) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

39.374 (4) Revenue obligations issued under this section shall not exceed \$12,000,000 \$37,000,000 in principal amount, excluding obligations issued to refund outstanding revenue-obligation notes.

/ SECTION/237m), 39.38/29/dt/bdc/statules, as affected by chapter 29, laws of 9997, ls amended to read

Vetoed in Part

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SECTION 23s. 46.05 (1m) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

46.05 (1m) The medium security institution under sub. (1) shall be the Oshkosh correctional institution and shall be located north of Oshkosh at STH 41, north of CTH "J" Snell road and south of Sunnyview road at the site which, on July 31, 1981, is the site of the Winnebago correctional farm.

SECTION 24. 48.998 (1) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

48.998 (1) For innovative child welfare projects or services provided or purchased by the department, up to \$200,000 per <u>federal</u> fiscal year;

SECTION 24f. 49.02 (10) of the statutes is created to read:

49.02 (10) Any municipality or county may limit its liability for medical or dental care furnished as general relief, including emergency care provided under sub. (5), to the amount payable by medical assistance under ss. 49.43 to 49.47 for similar care. This limitation applies only to medical or dental care furnished as general relief on or after the date the municipality or county acts to limits its liability. No provider of medical or dental care may bill a general relief recipient for the cost of care exceeding the amount paid under this subsection by the municipality or county.

SECTION 24h. 49.19 (11) (a) 1. a. (intro.) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

49.19 (11) (a) 1. a. (intro.) Monthly payments made under s. 20.435 (4) (d) to persons or to families with dependent children shall be based on family size and shall be at 85% of the following standards for the period from July 31, 1981 to June September 30, 1982. [See Figure 49.19 (11) (a) 1. a. following]

SECTION 24i. 49.19 (11) (a) 1. b. (intro.) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

49.19 (11) (a) 1. b. (intro.) Payments made from July October 1, 1982, to June 30, 1983, shall be at 85% of the following standard: [See Figure 49.19 (11) (a) 1. b. following]

SECTION 24m. 49.195 (4) of the statutes is created to read:

49.195 (4) Any county may retain 15% of state aid distributed under s. 49.19 that is recovered due to the efforts of a county employe or officer. This subsection applies only to Vetoed recovery of aid that was provided as a result of score of fraudulent activity by a recipient. in Part

SECTION 29. 49.45 (3) (i) of the statutes is amended to read:

49.45 (3) (i) The department may not reimburse a provider for certain elective surgical procedures without a 2nd opinion from another provider. Second opinions are required for selected elective surgical procedures for which 2nd opinions disagree with the original opinions at demonstrably high rates. The department shall notify the providers of the surgical procedures for which a 2nd opinion is required. The requirement for 2nd opinions under this paragraph ends on June 30, 1982. On or before January 1, 1982, the department shall report to the joint committee on finance and the appropriate standing committees in each house of the legislature on the effect of the 2nd opinion program.

SECTION 29d. 49.45 (14) (c) of the statutes, as affected by chapters 20 and 93, laws of 1981, is amended to read:

49.45 (14) (c) Benefits or services for which recipient copayment, coinsurance or deductible is required under sub. (18), not to exceed maximum amounts allowable under 42 CFR 447.53 to 447.58 unless the maximum amounts are waived under s. 49.46 (2) (b) 1.

SECTION 29f. 49.46 (2) (a) 2 of the statutes, as affected by chapters 20 and 93, laws of 1981, is amended to read:

49.46 (2) (a) 2. Early and periodic screening and diagnosis of persons under $\frac{18}{21}$ years of age and all medical treatment and dentists' services found necessary by this screening and diagnosis.

SECTION 29m. 49.46 (2) (a) 2 of the statutes, as affected by chapters 20, 93 and (this act), laws of 1981, is amended to read:

49.46 (2) (a) 2. Early and periodic screening and diagnosis of persons under 21 years of age and all medical treatment and dentists' services <u>specified in par. (b) 1</u> found necessary by this screening and diagnosis.

SECTION 29p. 49.46 (2) (b) 1 of the statutes, as affected by chapters 20 and 93, laws of 1981, is repealed and recreated to read:

49.46 (2) (b) 1. Dentists' services, limited to complete dentures and other basic services within each of the following categories:

- a. Diagnostic services.
- b. Preventive services.
- c. Restorative services.
- d. Endodontic services.
- e. Periodontic services.
- f. Oral surgery.

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g. Emergency treatment of dental pain.

SECTION 29r. 49.49 (5) of the statutes is created to read:

49.49 (5) COUNTY COLLECTION. Any county may retain 15% of state medical assistance funds that are recovered due to the efforts of a county employe or officer or, if the county initiates action by the department of justice, due to the efforts of the department of Vetoed justice under s. 49.495. This subsection applies only to recovery of medical assistance that in Part was provided as a result of court of fraudulent activity by a recipient or by a provider.

SECTION 30b. 50.04 (2) (title) of the statutes is amended to read:

50.04 (2) (title) REQUIRED PERSONNEL.

SECTION 30d. 50.04 (2) of the statutes is renumbered 50.04 (2) (a).

SECTION 30f. 50.04 (2) (b) of the statutes is created to read:

Vetoed 50.04 (2) (b) Each nursing home shall employ a charge nurse to supervise patient

in Part Sec. The charge nurse shall either be a licensed practical nurse acting under the supervision of a professional nurse or a physician, or shall be a professional nurse. The department shall, by rule, define the duties of a charge nurse.

SECTION 30fa. 52.01 (8) of the statutes is repealed.

SECTION 30gg. 59.07 (60) and (66) of the statutes are renumbered 59.07 (138) and (139).

SECTION 30gr. 59.07 (137) and (140) of the statutes are created to read:

59.07 (137) SOIL CONSERVATION. May contract to do soil conservation work on privately owned land either directly or through a committee designated by it.

(140) INLAND LAKE PROTECTION AND REHABILITATION. May establish an inland lake protection and rehabilitation program and may create, develop and implement inland lake protection and rehabilitation projects similar to projects which an inland lake protection and rehabilitation district is authorized to create, develop and implement under ch. 33. As used in this subsection "lake rehabilitation", "program", "project" and "lake" have the meanings specified under s. 33.01 (4), (6), (7) and (8), respectively.

SECTION 30gs. 59.15 (1) (a) of the statutes is amended to read:

59.15 (1) (a) The board shall, prior to the earliest time for filing nomination papers for any elective office to be voted on in the county (other than supervisors and circuit judges), which officer is paid in whole or part from the county treasury, establish the total annual compensation for services to be paid <u>him to the officer</u> (exclusive of reimbursements for expenses out-of-pocket provided for in sub. (3)). The annual compensation may be established by resolution or ordinance, on a basis of straight salary, fees, or part salary and part fees, and if the compensation established is a salary, or part salary and part fees, it shall be in lieu of all fees, including per diem and other forms of compensation for services rendered, except those specifically reserved to the officer in such resolution or ordinance. The compensation established shall not be increased nor diminished during the officer's term and shall remain for ensuing terms unless changed by the board. <u>Court</u> fees shall not be used for compensation for county officers.

SECTION 30gt. 59.20 (11) of the statutes is amended to read:

59.20 (11) Pay to the state treasurer on his or her order all state suit tax moneys the state percentage of fees received from the clerk of the circuit court under s. 59.395 (5) and if any such moneys remain in his or her hands when he or she is required to pay the state tax percentage of fees, pay such moneys therewith to the state treasurer.

SECTION 30gu. 59.28 of the statutes is repealed and recreated to read:

59.28 Sheriff; fees. The sheriff shall collect the fees prescribed in s. 814.70 and remit them to the county treasurer as provided in s. 59.15 (1) (b).

SECTION 30gv. 59.395 (5) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

59.395 (5) Pay monthly to the county treasurer for the use of the state the state tax state's percentage of the fees required to be paid on each civil action, cognovit judgment criminal action and special proceeding filed during the preceding month and pay monthly to the county treasurer for the use of the state the amount for percentage of court imposed fines and forfeitures required by law to be deposited in the state treasury, the amounts required by s. 165.87 (2) (b) for the penalty assessment surcharge, the amounts required by s. 973.055 for the domestic abuse assessment surcharge, the amounts required by s. 346.655 for the driver improvement surcharge, the amounts required under s. 29.997 (1) (d) for the natural resources assessment surcharge and the amounts required under s. 29.998 (1) (d) for the natural resources restitution payments. The payments shall be made by the 15th day of the month following receipt thereof.

SECTION 30gw. 59.42 of the statutes, as affected by chapter 20, laws of 1981, is repealed and recreated to read:

59.42 Clerk of court; fees; investment of funds. (1) The clerk of the circuit court shall collect the fees prescribed in ss. 814.60 to 814.63. The clerk may refuse to accept any paper for filing or recording until the fee prescribed in subch. II of ch. 814 or any applicable statute is paid.

(2) Except as provided in sub. (3), the clerk may invest any funds paid into his or her office and which are being held for repayment. The investments shall be made in suitably protected accounts in the manner specified in s. 66.04 (2) and all income that may accrue shall be paid into the county general fund.

(3) A judge may direct that sub. (2) does not apply to certain funds paid into the office. The judge's authority applies only to funds relating to cases before his or her court.

SECTION 30gx. 59.43 of the statutes is repealed.

SECTION 30gy. 60.55 of the statutes is repealed and recreated to read:

60.55 Constables' fees. Constables shall collect the same fees prescribed for sheriffs in s. 814.70 for similar services.

SECTION 30gz. 60.56 of the statutes is amended to read:

60.56 Acting constable; no fees, when. When the services mentioned in s. 60.55 of constables are performed by any other person except a party to the action, the same fees shall be allowed as constables are entitled to receive and no more. No constable shall may serve or execute any summons, writ or process in any action or proceeding wherein he or she is agent or attorney for the plaintiff or interested in the collection of the claim sought to be recovered, nor recover any costs, fees or expenses, nor shall may any costs or fees be taxed for any services rendered in violation of the provisions of this section.

SECTION 30ib. 61.28 of the statutes is amended to read:

61.28 Marshal. The village marshal shall execute and file an official bond. The marshal shall possess the powers, enjoy the privileges and be subject to the liabilities conferred and imposed by law upon constables, and be taken as included in all writs and papers addressed to constables. The marshal shall obey all lawful written orders of the village board; and arrest with or without process every person found in such the village engaged in any disturbance of the peace or violating any law of the state or ordinance of such the village. The marshal may command all persons present in such that case to assist, and if any person, being so commanded, refuses or neglects to render assistance the person shall forfeit not exceeding \$10. The marshal shall be is entitled to the same fees allowed to constables prescribed for sheriffs in s. 814.70 for similar services; for other service rendered the village, compensation as the board fixes.

SECTION 30ic. 62.09 (13) (a) of the statutes is amended to read:

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62.09 (13) (a) The chief of police shall have command of the police force of the city under the direction of the mayor. It is the duty of the chief to obey all lawful written orders of the mayor or common council. The chief and each policeman shall possess the powers, enjoy the privileges and be subject to the liabilities conferred and imposed by law upon constables, and be taken as included in all writs and papers addressed to constables; shall arrest with or without process and with reasonable diligence take before the municipal judge or other proper court every person found in the city engaged in any disturbance of the peace or violating any law of the state or ordinance of such city and may command all persons present in such that case to assist, and if any person, being so commanded, refuses or neglects to render such assistance the person shall forfeit not exceeding \$10. They shall collect the same fees allowed to constables prescribed for sheriffs in s. 814.70 for similar services.

SECTION 30id. 66.114 (2) (a) of the statutes is amended to read:

66.114 (2) (a) In case If the person so arrested and released shall fail fails to appear, personally or by an authorized attorney or agent, before said the court at the time fixed for hearing of the case, then the bond and money deposited, or such portion thereof as the court may determine to be an adequate penalty, plus the costs, including the fees prescribed in s. 814.63 (1) and (2), may be declared forfeited by the court or may be ordered applied upon the payment of any penalty which may be imposed after an ex parte hearing together with the costs. In either event, the surplus, if any there be, shall be refunded to the person who made such the deposit.

SECTION 30ie. 66.12 (3) (a) of the statutes is repealed and recreated to read:

66.12(3) (a) Fees in forfeiture actions in circuit court for violations of ordinances are prescribed in s. 814.63(1) and (2).

SECTION 30ig. 66.34 of the statutes is amended to read:

66.34 Soil conservation. Any county, city, village or town by its governing body or through a committee designated by it for the purpose, may contract to do soil conservation work on privately owned lands, but no such contract shall may involve more than \$1,000 for any one person, nor shall and the amount of work done for any one person may not exceed \$1,000 annually.

SECTION 30ir. 66.46 (14) of the statutes is created to read:

66.46 (14) USE OF TAX INCREMENTAL FINANCING FOR INLAND LAKE PROTECTION AND REHABILITATION PROHIBITED. Notwithstanding sub. (9), no tax incremental financing project plan may be approved and no payment of project costs may be made for an inland lake protection and rehabilitation district or a county acting under s. 59.07 (140).

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and (20) An integrated oil company or any of its subsidiaries is liable for the tax under this subsection regardless of any tax imposed under sub. (5) (b).

SECTION 30j. 71.01 (2) of the statutes is amended to read:

FRANCHISE TAX ON CORPORATIONS. For the privilege of doing business in this state in a corporate capacity every domes except corporations specified in sub. (3), shall annually pay a or measured by its entire net income of the preceding incom h in s. 71.09 2m. Every correction gamiled under the law ned to be region, within this state for the purposes of this fract ined to be re chs. 71 and 3 elating to net in come takation of corporation ixes imposed under this subsection, unless the context requires body this subsection on national banking associations shall be in li by this state on national banking associations to the extent it is not be associations under federal law. The tax imposed by this subsection and subject to taxation under this chapter, except societies, organization proder ch. 613 operating by virtue of s. 148.03, 447.13, 449.15, 450 based on net income computed under sub. (4), and no other pro elacing to computation of taxable income for other corporations **desirance** companies. All other provisions of this chapter shall apply abject to taxation under this chapter unless the context clearly i havimposed upon societies, organizations or corporations under o tue of s. 148.03, 447.13, 449.15, 450,13 or 613.80, shall be upon su hed by application to such companies of those provisions of

SECTION 37. 71.01 (4) (g) 5 of the statutes, as created by chapter 20, laws of 1981, is amended to read:

71.01 (4) (g) 5. For taxable year 1981 and subsequent years, "internal revenue code" means the federal internal revenue code as amended to December 31, 1980, except that, at the taxpayer's option, amendments to the code adopted after December 31, 1980, may be taken into account if those changes affect the computation of depreciation or of adjusted basis, but such amendments to the code adopted after December 31, 1980, do not include section 168 (f) (8) of the code (relating to a special rule for leases).

SECTION 38. 71.01 (4) (g) 6 of the statutes is created to read:

71.01 (4) (g) 6. For taxable year 1982 and subsequent years, "internal revenue code" means the federal internal revenue code as amended to December 31, 1981, except that "internal revenue code" does not include section 168 (f) (8) of the code (relating to a special rule for leases).

SECTION 38m X1.01.15) of the statutes is created to read: (N.P.) (5) Arrectarted on companies. (a) Destination, in this subsection. (1) Integrated on company "means a corporation that itself or including the activities of its subsidiaries engages in petroleum activities and has an average net production of more than 100,000 barrels of orace petroleum, per day during the taxable year and rothes an average of more than 150,000 barrels of crude netroleum per day during the taxable year. (2) "Other activities," mouses but is not increased to Epduane, manufacturing or solt ing products or rendering services and not were in petroleum activities or in producing

or marketing natural gas. "Other activities" does not include a

tinancial transactions, selling property or other income producing activities that are supplied to carrying on petroleum activities or to producing, transporting or marketing

3. "Petroleum activities" means exploration for, and production and refining of crude petroleum and the transportation, distribution and marketing of crude petroleum, eace the distillate fuels, aviation fuels, kerosene, diesel motor fuel, residual oil, propare, bencol, butane or other similar petroleum products. "Petroleum activities" does not include muning as defined under s. 70.375 (1) (b) 1.

A "Subsidiary" means a corporation in which more than 50% of the voting stock is award directly or indirectly by an integrated oil company.

Xax on worldwide combined income. Each integrated oil company of or both subject to taxation by this state shall pay a tax equal to 7.9 is construct income. In computing the tax, the income of an integrated be combined with the income of its subsidiaries. If a subsidiary of an does business in this state the income of that subsidiary shall be people of the integrater of company and with the inter heref each of th f the integrated of omen other subsidiaries y **u**subsidiary troleum activities and to produding, transporting and marketing natur and trop other activities, only that income attributable to the petroleum roducing transporting and marketing natural gas shall be combined. denominators of the property, payroll and sales factors under s. 71.07 under this subsection shall include amounts of property, payroll and that of the income combined under this subsection.

(c) The edit. Taxpayers may credit against the tax otherwise due under this subset, tion an amount equal to the amount of taxes paid for the taxable year under sub. (1) or (2). For purposes of this paragraph "the amount of taxes paid" means an amount determined by multiplying the amount of taxes paid by an integrated oil company, its subsidiarise or both under sub. (1) or (2) by a fraction the numerator of which is the taxable income of the integrated oil company, its subsidiaries or both from petroleum activities and from producing, transporting and marketing natural gas computed for purposes of (1) or (2) and the denominator of which is the total taxable income of the integrated oil company, its subsidiaries or both computed for purposes of sub. (1) or (2). In determining the taxable income of the integrated oil company, its subsidiaries or both from petroleum activities and from producing, transporting and marketing natural gas, the total taxable income of the corporation shall be allocated according to the ratio that gas total taxable income of the corporation shall be allocated according to the ratio that gas income from those activities has to the total gross income of the corporation.

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SECTION 39. 71.013 of the statutes is created to read:

71.013 Surtax. For taxable years 1982 and 1983, there is imposed and there shall be assessed, collected and paid, in addition to and in the same manner as all other income and franchise taxes imposed under this chapter, including those provisions relating to refunds and overpayments, a surtax to be paid by every corporation equal to 10% of the corporation's income or franchise tax payable to this state. In this section, "income or franchise tax payable" of corporations means the tax as computed at the rates under s. 71.09 (2h) and (2n) without reduction for any payments or credits, including the fuel and electricity credit under s. 71.043, farmland preservation credit and declaration of estimated tax payments. Any declarations of estimated tax payments that would have been due under s. 71.22 before July 1, 1982, solely because of this surtax shall be prorated equally among,

and paid with, any payments that are due on or after July 1, 1982, for the 1982 taxable year. Any penalty for underpayment of declaration of estimated taxes computed under s. 71.22 shall be computed on the basis that the surtax for the 1982 taxable year was required to be included only with instalment payments due on or after July 1, 1982. The surtax is part of the tax for purposes of determining any underpayment or declaring estimated taxes under s. 71.22.

SECTION 40. 71.02 (1) (a) 6 of the statutes, as created by chapter 20, laws of 1981, is amended to read:

71.02 (1) (a) 6. For taxable year 1981 and subsequent years, for a corporation or common law trust which qualifies as a regulated investment company or real estate investment trust under the internal revenue code as amended to December 31, 1980, "net income" means the federal regulated investment company taxable income or the federal real estate investment trust taxable income of the corporation or trust as determined under the internal revenue code as amended to December 31, 1980, except that, at the taxpayer's option, amendments to the code adopted after December 31, 1980, may be taken into account if those changes affect the computation of depreciation or of adjusted basis, but such amendments to the code adopted after December 31, 1980, do not include section 168 (f) (8) of the code (relating to a special rule for leases).

SECTION 41. 71.02 (1) (a) 7 of the statutes is created to read:

71.02 (1) (a) 7. For taxable year 1982 and subsequent years, for a corporation or common law trust which qualifies as a regulated investment company or real estate investment trust under the internal revenue code as amended to December 31, 1981, "net income" means the federal regulated investment company taxable income or federal real estate investment trust taxable income of the corporation or trust as determined under the internal revenue code as amended to December 31, 1981, except that "internal revenue code" does not include section 168 (f) (8) of the code (relating to a special rule for leases).

SECTION 42. 71.02 (2) (b) 7 of the statutes, as created by chapter 20, laws of 1981, is amended to read:

71.02 (2) (b) 7. For the taxable year 1981 and thereafter, for natural persons, fiduciaries and tax-option corporations "internal revenue code" means the federal internal revenue code in effect on December 31, 1980, except that it includes section 214 of the internal revenue code (relating to deduction of certain dependent care expenses) as it existed immediately prior to its repeal in 1976 by section 504 (b) (1) of P.L. 94-455 with the modification that the applicable work requirements are those under section 44A of the internal revenue code as amended to August 1, 1981, and those under the regulations relevant to that section that are in effect on August 1, 1981, section 218 of the internal revenue code (relating to the deduction of political contributions) as it existed immediately prior to its repeal in 1978 by section 113 (a) of P.L. 95-600, and section 911 (c) of the internal revenue code (relating to the foreign earned income exclusion) as it existed on December 31, 1977, and except that, at the taxpayer's option, amendments to the internal revenue code after December 31, 1980, may be taken into account if these amendments affect the computation of depreciation or of adjusted basis or affect the amount of gain excluded on the sale of a principal residence or the period of time in which a replacement residence must be purchased in order to defer the gain on the sale of a principal residence; and it does not include the changes to the internal revenue code enacted by section 2112 (relating to the treatment of certain pollution control facilities) of P.L. 94-455, section 164 (relating to employers' educational assistance plans) of P.L. 95-600 and sections 203 and 209 (c) (relating to certain expenses of living abroad) of P.L. 95-615. With respect to the treatment of interest and dividend income, for taxable year 1982 and thereafter, "internal revenue code" does not include the changes enacted by

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section 404 of P.L. 96-223 (relating to the exclusion for interest and dividends) and "internal revenue code" includes section 116 of the internal revenue code (relating to an exclusion for dividends) as it existed immediately prior to amendment by section 404 of P.L. 96-223. Except for amendments that affect computation of depreciation or of adjusted basis and the provisions of section 122 of P.L. 97-34 (relating to the period of time in which a replacement residence must be purchased in order to defer the gain on the sale of a principal residence) and of section 123 of P.L. 97-34 (relating to the amount of gain excluded on the sale of a principal residence), amendments to the internal revenue code enacted after December 31, 1980, do not apply to this subsection with respect to the taxable year 1981.

SECTION 43. 71.02 (2) (b) 8 of the statutes is created to read:

71.02 (2) (b) 8. For the taxable year 1982 and thereafter, for natural persons, fiduciaries and tax-option corporations "internal revenue code" means the federal internal revenue code in effect on December 31, 1981, except that it includes section 214 of the internal revenue code (relating to deduction of certain dependent care expenses) as it existed immediately prior to its repeal in 1976 by section 504 (b) (1) of P.L. 94-455 with the modification that the applicable work requirements are those under section 44A of the internal revenue code as amended to December 31, 1981, section 218 of the internal revenue code (relating to the deduction of political contributions) as it existed immediately prior to its repeal in 1978 by section 113 (a) of P.L. 95-600 and section 911 (c) of the internal revenue code (relating to the foreign earned income exclusion) as it existed on December 31, 1977; and it does not include the changes to the internal revenue code enacted by sections 111 and 113 (relating to U.S. citizens or residents working abroad), section 103 (relating to the deduction for 2-earner married couples) and section 251 (relating to incentive stock options) of P.L. 97-34. Amendments to the internal revenue code enacted after December 31, 1981, do not apply to this subsection with respect to taxable year 1982 and thereafter.

SECTION 43g. 71.02 (2) (p) of the statutes is amended to read:

71.02 (2) (p) "Entertainer" means a nonresident natural person who, for consideration, furnishes amusement Θr , entertainment <u>or public speaking services</u>, or performs in one or more sporting events in this state and includes both employes and independent contractors.

SECTION 43m. 71.03 (2) (e) of the statutes is amended to read:

71.03 (2) (e) All amounts received in accordance with s. 13.123 (1) (a) which are spent for the purposes specified in s. 13.123 (1) (a) if the person does not claim a deduction for travel expenses away from home on legislative days. In this chapter, the place of residence of a member of the state legislature within the legislative district which the member represents shall be considered the member's home.

SECTION 43r. 71.04 (12) (f) of the statutes is created to read:

71.04 (12) (f) If those items are paid or given to an entertainer or an entertainment corporation, unless the payer corporation establishes to the satisfaction of the department that it has complied with ss. 71.10 (18) (am), 71.19 (4) (b) and 71.20 (23) and (24).

SECTION 44. 71.04 (15) (b) of the statutes is amended to read:

71.04 (15) (b) In this subsection, "internal revenue code" means such code as applicable to the determination of net income of the calendar year 1972 for federal income tax purposes. In determining the Wisconsin tax on or measured by net income of any year subsequent to 1972 except for depreciable property acquired in taxable years 1981 to 1983 by the taxpayers listed under par. (bm) 1 and 2, in this subsection "internal revenue code" means such code as applicable to the determination of net income for such subsequent year for federal income tax purposes or as applicable to determination of net income of 1972 for federal income tax purposes, at the option of the corporation, except that

for taxable year 1981 and thereafter "internal revenue code" does not include section 168 (f) (8) of the code (relating to a special rule for leases).

SECTION 45. 71.04 (15) (bm) of the statutes is created to read:

71.04 (15) (bm) In this subsection, for depreciable property acquired in taxable years 1981 to 1983 "internal revenue code" means that code in effect on December 31, 1980, for the following corporations:

1. Corporations defined under s. 76.02 (4), (5b) and (8) (a), (c) or (d).

2. Corporations defined under s. 76.38 (1) (b) except for specialized common carriers. SECTION 46. 71.04 (15) (e) of the statutes is amended to read:

71.04 (15) (e) With respect to depreciable property disposed of in a corporation's taxable year 1973 or thereafter, any difference in adjusted basis for purposes of the federal income tax and the Wisconsin tax on or measured by net income, apart from any difference amortized pursuant to par. (c), shall be taken into account in determining net income in the year of disposition. This paragraph applies to any taxpayers listed under par. (bm) 1 and 2, beginning with the taxpayer's taxable year 1973 and ending on December 31, 1980.

SECTION 47. 71.04 (15) (em) of the statutes is created to read:

71.04 (15) (em) For corporations listed under par. (bm) 1 and 2, for taxable years ending after December 31, 1980, with respect to the sale, exchange, abandonment or other disposition of property in which gain or loss is recognized by the owner of the property, the Wisconsin adjusted basis of the property shall be determined under this subsection and under the applicable provisions of this chapter.

SECTION 48. 71.04 (15) (f) of the statutes is amended to read:

71.04 (15) (f) With respect to any corporation which has, in any year prior to deriving income with a Wisconsin situs for Wisconsin income or franchise tax purposes, taken depreciation or amortization of depreciable property for federal income tax purposes, the federal adjusted basis of its depreciable property as of the beginning of the income year in which such corporation begins operations in this state shall be the Wisconsin adjusted basis of such property. For taxable years ending before January 1, 1981, with respect to any corporation listed under par. (bm) 1 and 2 which has, in any year prior to deriving income with a Wisconsin situs for Wisconsin income or franchise tax purposes, taken depreciation or amortization of depreciable property for federal income tax purposes, the federal adjusted basis of its depreciable property as of the beginning of the income year in which such corporation begins operations in this state shall be the Wisconsin adjusted basis of such property.

SECTION 49. 71.04 (15) (fm) of the statutes is created to read:

71.04 (15) (fm) For taxable years ending after December 31, 1980, with respect to any corporation listed under par. (bm) 1 and 2 that has, in any year before it derives any income with a Wisconsin situs for Wisconsin income tax purposes, taken depreciation or amortization of depreciable property, the Wisconsin adjusted basis of that property, as of the beginning of the income year in which the corporation begins operations in this state shall be the adjusted basis that would have been computed under the depreciation provisions of the internal revenue code in effect on December 31, 1980.

SECTION 50. 71.05 (1) (a) 1 of the statutes is amended to read:

71.05 (1) (a) 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 and on volunteer fire department and mass transit obligations).

SECTION 51. 71.05 (1) (a) 11 of the statutes is created to read:

71.05 (1) (a) 11. The amount of interest excluded solely because of section 128 of the internal revenue code (relating to interest received from all-savers certificates).

SECTION 52. 71.05 (1) (a) 12 of the statutes is created to read:

71.05 (1) (a) 12. Any amount excluded under section 305 (e) of the internal revenue code (relating to dividends reinvested in stock of public utilities).

SECTION 53. 71.05 (1) (a) 14 of the statutes is created to read:

71.05 (1) (a) 14. Any amount deducted under section 170 (i) of the internal revenue code (relating to the deduction of charitable contributions by individuals who do not itemize deductions).

SECTION 53m. 71.05 (1) (a) 15 of the statutes is created to read:

71.05 (1) (a) 15. Wages paid to an entertainer or entertainment corporation unless the taxpayer complies with ss. 71.10 (18) (am), 71.19 (4) (b) and 71.20 (23) and (24).

SECTION 54a. 71.07 (1m) of the statutes is amended to read:

71.07 (1m) CORPORATIONS. 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 Nonbusiness 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, except that gains or losses realized on disposals of real property or tangible personal property used in the production of business income shall follow the situs of the business. Income or loss from the sale or exchange of petroleum at the well-head shall follow the situs of the business. Income from personal services performed by employes of corporations, and from patents, copyrights, trademarks, trade names, plans, specifications, blueprints, processes, techniques, formulae, designs, layouts, patterns, drawings, manuals and technical know-how shall be deemed business income and shall follow the situs of the business. Gain or loss by a corporation on redemption of its own bonds shall be deemed business income or loss and shall follow the situs of the business, and a corporation's bond premium or discount shall be deemed business loss or income and shall follow the situs of the business. All other income or loss, including income or loss derived from land contracts, mortgages, stocks, bonds and securities or from the sale of similar intangible personal property, shall be deemed business income or loss and shall follow the situs of the business, except that such income or loss of a personal holding company shall follow its residence. For purposes of this subsection, "personal holding company" means "personal holding company" as defined in section 542 of the internal revenue code in effect on December 31, 1974. 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.

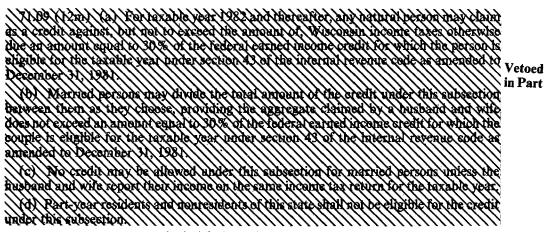
SECTION 54am. 71.09 (11) (a) 6. a and b of the statutes, as affected by chapter 20, laws of 1981, are amended to read:

71.09 (11) (a) 6. a. For an individual, means income as defined under sub. (7) (a) 1, plus nonfarm business losses, less the first $\frac{20,000}{25,000}$ of depreciation expenses.

b. For a corporate claimant, except a tax-option corporation, means the same as for an individual claimant except that income as defined under s. 71.02 (1) (a) plus any farm business loss carry forward allowed under s. 71.06 shall be included instead of income under sub. (7) (a) 1 and "income" of a corporate claimant shall include all household income of each of its corporate shareholders of record at the end of its income year, plus nonfarm business losses and depreciation expenses over \$20,000 \$25,000 of the corporate claimant.
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SECTION 54dm. 71.10 (18) (a) (intro.) of the statutes is amended to read:

71.10 (18) (a) (intro.) Every resident employer, including this state and its political subdivisions, of an entertainer or entertainment corporation which performs in this state for a contract price which exceeds \$1,950 \$3,200 shall, within 90 days of such performance, furnish the department of revenue with a written statement showing the following:

SECTION 54e. 71.10 (18) (am) of the statutes is created to read:

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71.10 (18) (am) 1. All entertainers, except entertainers who work for an entertainment corporation, and entertainment corporations not otherwise employed or regularly engaged in business in this state shall file a surety bond with the department of revenue at least 2 days before a performance. That bond shall be payable to the department to guarantee payment of income, franchise, sales and use taxes, income taxes withheld under s. 71.20, penalties and interest. The amount of the bond shall be 6% of either the total contract price on all contracts that exceed 3,200 or, if the total contract price is not readily determinable and the department's estimate of the total remuneration to be received by the entertainer or entertainment corporation exceeds 3,200, 6% of the department's estimate. Amounts previously earned in this state by an entertainer or entertainment corporation during the same calendar year for which no bond or cash deposit has been filed under this paragraph or for which no amounts have been withheld under s. 71.20 (24) shall be added together to determine the total contract price. The department shall approve the form and content of the bond. The bond shall remain in force until the liability under the bond is released by the department.

2. In place of the bond under subd. 1 and with the department's approval, an entertainer or entertainment corporation may deposit with the department money equal to the face value of the bond required under subd. 1. The department shall retain the money until it determines the depositor's liability for state income, franchise, sales and use taxes and income tax withheld under s. 71.20. If the deposit exceeds the liability, the department shall refund the difference to the depositor without interest.

3. If the department concludes that a bond or money deposit is not necessary to protect the revenues of the state, it may waive the requirements of subds. 1 and 2.

4. Each person who is an employer of an entertainer or entertainment corporation as defined in s. 71.19 (4) shall, before paying for those services, require proof that the bond required by subd. 1 or the money deposit required by subd. 2 has been provided or that the department has waived those requirements. If proof is not provided, the person shall withhold and immediately transmit to the department from that person's payment the amount for which a bond should have been provided under subd. 1. Failure to withhold or transmit the amount required under this subdivision or under s. 71.20 (24) shall make the

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person required to withhold it personally liable for the amount required under this subdivision.

5. An employer of an entertainer or entertainment corporation under s. 71.19 (4) (b) who is required to withhold moneys under subd. 4 or s. 71.20 (24) and who has no direct knowledge of the total contract price to be paid an entertainer or entertainment corporation is not liable under subd. 4 if the employer withholds moneys based upon a signed statement provided by the entertainer, the entertainment corporation or the promoter attesting to the amount of the total contract price. The employer shall deliver the signed statement to the department within 30 days after the date of the performance. Statements under this subdivision are subject to s. 71.11 (42) and (43).

SECTION 54mm. 71.13 (3) (b) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

71.13 (3) (b) The sheriff shall, within 5 days after the receipt of the warrant, file with the clerk of the circuit court of his or her county a copy of the warrant, unless the taxpayer makes satisfactory arrangements for payment with the department, in which case, the sheriff shall, at the direction of the department, return the warrant to it. The clerk shall docket the warrant as required by s. 806.11, and upon docketing the amount of the warrant, together with interest required by sub. (1), shall be considered in all respects as a final judgment. The clerk of circuit court shall accept, file and docket the warrant without prepayment of any fee, but the clerk shall submit a statement of the proper fee semiannually to the department covering the periods from January 1 to June 30 and July 1 to December 31. The fees shall then be paid by the state as provided by par. (g), but the fees provided by s. 59.42 (8) 814.61 (5) for filing and docketing such the warrants, and a filing fee of \$1 for filing satisfactions of such warrants, shall be added to the amount of the warrant and collected from the taxpayer when satisfaction or release is presented for entry. In counties where the clerk is compensated otherwise than by salary the fees may be paid by the state as provided by par. (g) and added to the amount of the warrant and collected as provided in this paragraph. The sheriff shall be entitled to the same fees for executing upon such warrant as upon an execution against property issued out of a court of record, to be collected in the same manner. Upon the sale of any real estate the sheriff shall execute a deed of the same, and the taxpayer shall have the right to redeem the real estate as from a sale under an execution against property upon a judgment of a court of record.

SECTION 54n. 71.135 (7) of the statutes is created to read:

71.135 (7) The department may, by written notice served personally or by mail, require any employer, as defined in s. 71.19 (4), to withhold from the compensation due or to become due to any entertainer or entertainment corporation the amount of any delinquent state taxes, including costs, penalties and interest, shown by the notice. The employer shall send the money withheld to the department when the department specifies.

SECTION 54nc. 71.19 (1) (intro.), (3) and (4) (intro.) and (a) of the statutes are amended to read:

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71.19 (1) (intro.) "Wages" means all remuneration (,other than fees paid to a public official), for services performed by an employe for his <u>an</u> employer, including cash value of all remuneration paid in any medium other than cash; except that the <u>and remuneration paid to an entertainer or entertainment corporation</u>. The term shall not include remuneration paid:

(3) "Employe" means a resident individual who performs or performed services for an employer anywhere or a nonresident individual who performs or performed such services within this state, and includes an officer, employe or elected official of the United States, a state, territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term also includes an officer of a corporation, an entertainer and an entertainment corporation.

(4) (intro.) "Employer" means a person or partnership, whether subject to or exempt from income taxation or not under this chapter, for whom an individual performs or performed any service, of whatever nature, as an employe of such that person or partnership and includes a person or partnership that engages the services of an entertainer or an entertainment corporation, except that:

(a) If the person for whom the individual performs or performed the services does not have control of the payment of the wages for such those services, the term "employer" (except for purposes of sub. (1)) means the person having receipt, custody or control of the payment of such those wages.

SECTION 54nm. 71.19 (4) (b) of the statutes is created to read:

71.19 (4) (b) If a resident person, including but not limited to a ticket agency or box office manager, has receipt, custody or control of the proceeds of an event taking place and the proceeds are paid to an entertainer or entertainment corporation or to any nonresident person who has engaged the services of an entertainer or entertainment corporation, "employer" means the resident person, firm or nonresident person having the receipt, custody or control of the proceeds.

SECTION 54np. 71.20 (23) and (24) of the statutes are created to read:

71.20 (23) For purposes of this section, all payments made to entertainers and entertainment corporations are presumed subject to withholding unless the recipient provides to the person making the payment a written statement, on a form prescribed by the department, certifying that the payment is exempt under sub. (20) or s. 71.03 (2) (c).

(24) If no bond or cash deposit is made under s. 71.10 (18) (am) by an entertainer or entertainment corporation at the time of payment of wages to an entertainer, the employer shall either withhold the amount for which a bond should have been provided under s. 71.10 (18) (am) or deduct and withhold the tax reflected by the proper withholding table. If the entertainer establishes to the department's satisfaction that a lower rate is more appropriate, the department shall notify the employer to withhold at the lower rate. The department may notify the employer that it waives the withholding requirement on the amount specified. Payments to an entertainment corporation shall be withheld at the rate of 6% unless the payee establishes to the satisfaction of the department that a lower rate is appropriate, in which case the department may notify the employer to withhold at a lower rate.

SECTION 54p. 71.55 (1) of the statutes is amended to read:

71.55 (1) In any odd-numbered year, beginning in 1981, in which an amount is to be distributed from the peoples escrow fund under s. 25.62 (2), the department of revenue shall rebate the amount calculated under this section to all natural persons with a net Wisconsin income tax liability, prior to the application of any tax credit other than personal exemptions under s. 71.09 (6p), who have timely filed a Wisconsin income tax return for a 12-month taxable year ending during the preceding calendar year.

SECTION 54s. 71.60 (1) (b) of the statutes is created to read:

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71.60 (1) (b) "Capital gains deduction" means those items enumerated in section 57 (a) (9) of the internal revenue code, to the extent allowable under s. 71.05 (1) (a) 2.

SECTION 54u. 71.60 (2) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

71.60 (2) IMPOSITION OF TAX. For taxable year 1981 and thereafter, in addition to other taxes imposed by this chapter, each natural person, trust and estate shall pay by the due date for filing the person's, trust's or estate's income tax return a tax equal to 5% of the amount by which the sum of that person's, trust's or estate's tax preference items as defined in section 57 (a) (2), (3), (6), (8) and (11) of the internal revenue code plus adjusted itemized deductions and capital gains deductions exceeds \$10,000. The minimum tax imposed under this section may not be deducted in determining a person's, trust's or estate's Wisconsin taxable income or tax under this chapter.

SECTION 55. 72.01 (17) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

72.01 (17) "Power of appointment" means any general power to appoint, as defined by section 2041 (relating to estate taxes) or 2514 (relating to gift taxes) of the 1954 internal revenue code, as amended to December 31, <u>1980</u> <u>1981</u>.

SECTION 56. 72.12 (4) (c) 1 of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

72.12 (4) (c) 1. Benefits paid to a beneficiary under an employe benefit plan are taxable under this subchapter except to the extent that the proportionate share resulting from the employer's contribution would be excludable from the gross estate of the decedent under section 2039 of the 1954 internal revenue code as amended to December 31, 1980 1981. This subsection applies whether or not there is a requirement for filing a federal estate tax return.

SECTION 57. 72.22 (4) (a) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

72.22 (4) (a) Whether or not there is a federal estate tax liability, if the estate would be authorized to pay federal estate taxes under section 6166 or 6166A of the internal revenue code, as amended to December 31, 1980 1981, in lieu of full payment, payment may be made according to an equal payment schedule over a period not to exceed 15 years from the decedent's date of death. If an election is made under this subsection, the election shall apply only to the portion of the tax payable by a distributee which is determined by dividing the value of property received by a distributee which qualifies an estate for the election under the internal revenue code by the value of all property received by the distributee. A distributee electing to pay under this subsection may subsequently pay part or all of the remaining tax plus interest at the time any scheduled payment is due under this subsection. Interest on instalment payments under this subsection shall be computed under s. 72.23 at 12% per year.

SECTION 57a. 73.01 (4) (a) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015, the commission shall be the final authority for the hearing and determination of all questions of law and fact arising under sub. (5) and ss. 70.38 (4) (a), 70.64, 70.995 (8), 71.12, 72.86 (4), 76.38 (12) (a), 76.39 (4) (c), 76.48 (6), 77.59 (6) (b), 78.22, 139.03 (4), 139.31 (2) 139.315 and 139.78. Whenever with respect to a pending appeal there is filed with the commission a stipulation signed by the department of revenue and the adverse party, under s. 73.03 (25), agreeing to an affirmance, modification or reversal of the department's position with respect to some or all of the issues raised in the appeal, the commission shall enter an order affirming or modifying in whole or in part, or canceling the assessment appealed from, or allowing in whole or in part or denying the petitioner's

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refund claim, as the case may be, pursuant to and in accordance with the stipulation filed. No responsibility shall devolve upon the commission, respecting the signing of an order of dismissal as to any pending appeal settled by the department without the approval of the commission.

SECTION 576. 73.08 (2) of the statutes is affected by chapter 20 laws of 1981, is Vetoed repeated. () in Part SECTION 57d. 74.03 (2) (c) of the statutes is amended to read:

74.03 (2) (c) Such first instalment shall not be less than $\$20 \ \50 if the total tax exceeds $\$20 \ \50 , nor less than the total amount of the tax if the same does not exceed $\$20 \ \50 . In towns this paragraph shall apply to the total tax levied against any one person and not to individual parcels or descriptions.

SECTION 57f. 74.03 (4) of the statutes, as affected by chapters 20 and 167, laws of 1981, is amended to read:

74.03 (4) DELINQUENT FIRST INSTALMENT; INTEREST; PENALTY. If the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of those real estate taxes or special assessments shall become due and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer. All those taxes and assessments remaining unpaid on March 1 are delinquent and shall be returned to the county treasurer as provided in s. 74.17, except that the taxes due from individuals who receive loans under subch. IV of ch. 77 are not delinquent if they are paid on or before the next January 1. Delinquent. Such taxes shall be collected by the county treasurer with interest and penalty as provided under s. 74.80 from the preceding January 1.

SECTION 57h. 74.03 (6) of the statutes, as affected by chapters 20 and 167, laws of 1981, is amended to read:

74.03 (6) DELINQUENT 2ND INSTALMENT; INTEREST; PENALTY. Except as provided in s. 74.025, the 2nd instalment of real estate taxes and special assessments remaining unpaid on August 1 shall be delinquent and shall be subject to interest and penalty as provided under s. 74.80 from the preceding January 1 until paid or until the property upon which such taxes are levied is sold at the next tax sale as provided by law, except that the taxes due from individuals who receive loans under subch. IV of ch. 77 are not delinquent if they are paid on or before the next January 1.

SECTION 57m. 74.031 (3) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

74.031 (3) INSTALMENTS DUE, PENALTIES. Such ordinance may postpone the time for the payment of a portion of the real estate taxes assessed in such city, village or town for not to exceed 6 months from January 31 so that real estate taxes may be paid to the city, village or town treasurer in 3 or more instalments beginning on or before January 31, each to be due on the last day of the month designated, under the conditions hereinafter specified, including the fixing of minimum payments. On any instalment date a taxpayer may pay the balance of the taxes due. Such ordinance may establish penalties for failure to pay instalments when due, except that the penalties may not apply to persons who receive loans under subch. IV of ch. 77 and who pay the instalment by the January 1 after it is due. Such ordinance must provide that not less than an aggregate of one-half of any tax paid in instalments shall be due and payable on or before April 30.

SECTION 57p. 74.031 (5) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

74.031 (5) DELINQUENT FIRST INSTALMENT; INTEREST. When the first instalment of the real estate taxes or special assessments so charged is not paid on or before January 31, the whole amount of such real estate taxes or special assessments shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before

the last day of February by the town, city or village treasurer. All such taxes and special assessments remaining unpaid on March 1 shall be delinquent, except that the taxes due from individuals who receive loans under subch. IV of ch. 77 are not delinquent if they are paid before the next January 1. Delinquent taxes and shall be collected by the town, city or village treasurer with interest at the rate of one percent per month or fraction thereof from January 1 next preceding.

SECTION 57r. 74.031 (6) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

74.031 (6) OTHER DELINQUENT INSTALMENTS; INTEREST. If any taxes, the payment of which shall have been thus postponed, shall not be paid in full on or before the final date fixed in such ordinance, the unpaid portion of such postponed taxes shall be delinquent, except that the taxes due from individuals who receive loans under subch. IV of ch. 77 are not delinquent if they are paid before the next January 1. Delinquent and such taxes shall be collected together with interest thereon at one percent per month or fraction thereof from January 1 preceding in lieu of accumulated penalties imposed pursuant to sub. (3). Any such taxes remaining delinquent on August 1 shall be returned to the county treasurer for collection as provided in sub. (9).

SECTION 59. 77.52 (1) of the statutes is amended to read:

77.52 (1) For the privilege of selling, leasing or renting tangible personal property, including accessories, components, attachments, parts, supplies and materials, at retail a tax is imposed upon all retailers at the rate of 4% of the gross receipts from the sale, lease or rental of tangible personal property, including accessories, components, attachments, parts, supplies and materials, sold, leased or rented at retail in this state, except that from May 1, 1982, to June 30, 1983, the rate is 5% and except commencing July 1, 1983, the rate is as provided in s. 77.533.

SECTION 60. 77.52 (2) (intro.) of the statutes is amended to read:

77.52 (2) (intro.) For the privilege of selling, performing or furnishing the services described under par. (a) at retail in this state to consumers or users, a tax is imposed upon all persons selling, performing or furnishing the services at the rate of 4% of the gross receipts from the sale, performance, or furnishing of the services, except that from May 1, 1982, to June 30, 1983, the rate is 5% and except commencing July, 1, 1983, the rate is as provided in s. 77.533.

SECTION 61. 77.52 (2) (a) 3 of the statutes is amended to read:

77.52 (2) (a) 3. The sale of intrastate telegraph services;

SECTION 62. 77.52 (2) (a) 4 of the statutes is amended to read:

77.52 (2) (a) 4. The sale of telephone services of whatever nature including, in addition to services connected with voice communication, any services connected with the transmission of sound, vision, information, data or material other than by voice communication, and connection, move and change charges, except services paid for by insertion of coins in a coin-operated telephone and except interstate service, <u>unless that interstate</u> <u>service originates from and is charged to a telephone located in this state</u>.

SECTION 63t. 77.52 (2) (a) 20 of the statutes is created to read:

77.52 (2) (a) 20. The sale of landscaping and lawn maintenance services including landscape planning and counseling, lawn and garden services such as planting, mowing, spraying and fertilizing and shrub and tree services.

SECTION 64. 77.53 (1) of the statutes is amended to read:

77.53 (1) An excise tax is hereby levied and imposed on the storage, use or other consumption in this state of tangible personal property or taxable services described in s. 77.52 purchased from any retailer at the rate of 4% of the sales price of the property or

taxable services, except that from May 1, 1982, to June 30, 1983, the rate is 5% and except commencing July 1, 1983, the rate is as provided in s. 77.533.

SECTION 64m. 77.533 of the statutes is created to read:

77.533 Applicability of sales and use tax increase. (1) If April 1982 special session schere joint resolution 1 is adopted by the 1981 legislature in the exact local of the joint Vetoed resolution in the object and if that constitutional amendment is adopted by the 1983 in Part legislature on 2nd consideration and if the 1983 legislature submits that constitutional amendment to the people for ratification at the spring election in April 1983, and if that constitutional amendment is ratified by the people, so 2083 (2010) and (2010) and (2010) (a) and (2) (intro.) and 77.53 (1) commencing July 1, 1983, shall be 5%.

(2) If all of the conditions under sub. (1) do not occur, 3: 20.835 (2) (6) and (2) Vetoed (2) and (8) do (2) and (2) (intro.) and 77.53 (1) commencing July 1, 1983, shall be 4%.

SECTION 65m. 77.535 of the statutes is created to read:

77.535 Increases; building materials. Increases in the rates of the taxes under this subchapter do not apply to building materials purchased by persons engaged in constructing, altering, repairing or improving real estate for others when the materials so purchased by those persons are affixed and made a structural part of real estate in the fulfillment of a written contract for a fixed price not subject to change or modification, or to a formal written bid that cannot be altered or withdrawn, if the contract is entered into or the bid is made before the effective date of the sales and use tax rate increase.

SECTION 66. 77.54 (18) of the statutes is created to read:

77.54 (18) When the sale, lease or rental of a service or property that was previously exempt or not taxable under this subchapter becomes taxable, and the service or property is furnished under a written contract by which the seller is unconditionally obligated to provide the service or property for the amount fixed under the contract, the seller is exempt from sales or use tax on the gross receipts for services or property provided until the contract is terminated, extended, renewed or modified. However, from the time the service or property becomes taxable until the contract is terminated, extended, renewed or modified the user is subject to use tax, measured by the sales price, on the service or property purchased under the contract.

SECTION 67. 77.54 (19) of the statutes is repealed.

SECTION 67d. 77.63 of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.63 Purpose. The legislature finds that older individuals who have resided in their homes for a substantial period of time have found it difficult to remain in their own homes because their incomes are insufficient to cover property taxes, which have risen as the value of their homes has increased. The legislature finds that it is in the public interest and that it serves a statewide public purpose to create a program whereby the home equity accrued to these individuals is made available as security for loans that are applied to the payment of property taxes lien-creating loans are made to low- and moderate-income elderly homeowners for the purpose, and only for the purpose, of enabling individuals to pay local, general property taxes on their homes so that more older of these individuals can remain in their homes.

SECTION 67f. 77.64 (1) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.64 (1) "Coowner" means a natural person who is at least 60 years of age at the time of the participant's initial application and who has an ownership interest in the qualifying dwelling unit of a participant in the program. The Except as provided under s. 77.66 (5), the names of all coowners shall appear on the initial application of the participant. For

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purposes of this subchapter, a spouse has an ownership interest in the qualifying dwelling unit of the other spouse.

SECTION 67m. 77.655 of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.655 Transfer of interest. If a participant ceases to reside in a qualifying dwelling unit, and or if the participant's total ownership interest in the qualifying dwelling unit is transferred to one or more coowners in that unit, or if both of these events occur, a co-owner may assume the participant's account by applying to the department if the coowner resides in the qualified dwelling unit. Upon approval of the application, and if the co-owner is 65 years of age or older, the coowner shall become a participant in the program and shall qualify for program loans. A coowner who has not attained the age of 65 at the time of application under this section may assume the account of a participant but shall not become a participant or qualify for program loans until the coowner attains the age of 65. Additional coowners may not be added to the loan agreement after the initial application under s. 77.65 (1) has been accepted by the department.

SECTION 67p. 77.66 (1) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.66 (1) The department may enter into agreements with participants and their coowners to loan funds to pay property taxes on their qualifying dwelling units. The maximum loan under this subchapter in any one year is limited to \$1,800 or the amount of property taxes levied on the qualifying dwelling unit for the year for which the loan is sought, <u>including interest and penalties for delinquency attributable thereto</u>, whichever is less. Loans shall bear interest at a rate determined by the secretary to be sufficient to meet all expenses arising from the operation of the program.

SECTION 68d. 77.66 (2) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.66 (2) The department shall have all powers that are reasonably appropriate to the operation of a loan program, including, without limitation because of enumeration, the power to enter into contracts, to pay or be paid for the performance of services, to exercise all rights of a mortgagee lienholder under subch. I of ch. 779 and to perform other administrative actions that are necessary in the conduct of its duties under this subchapter.

SECTION 68m. 77.66 (4) (a) of the statutes, as created by chapter 20, laws of 1981, is repealed.

SECTION 68p. 77.66 (4) (b) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.66 (4) (b) To repay the loan That the loan shall be due and payable upon the occurrence of any of the following events: transfer of the qualifying dwelling unit by any means except upon transfer to a coowner who resides in the unit and who is permitted to assume the participant's account as provided in s. 77.655, or through the participant's estate upon the death of the participant if the participant is the sole owner, or through the estate the death of the last surviving coowner who owns the qualifying dwelling unit, or upon discovery by the department that a participant or coowner has made a false statement on the application or otherwise in respect to the program, or upon condemnation or involuntary conversion of the qualifying dwelling unit, or if a participant ceases to meet the eligibility requirements of s. 77.65 except as provided in sub. (5) or fails to comply with the provisions of this subsection par. (d) or, at the participant's or coowner's election, at any time before any of the events enumerated in this paragraph occurs;

SECTION 68q. 77.66 (5) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.66 (5) If a participant in the program ceases to meet the eligibility requirements of this section, the department, rather than demanding repayment under sub. (4) (b), may allow the participant to continue in the program, may allow the participant to continue in the program but be ineligible for additional loans, or may require partial settlement. The department may also allow coowners to be added to the loan agreement if, in the judgment of the secretary, the addition of coowners does not significantly increase the program's exposure to risk under the loan agreement.

SECTION 68r. 77.66 (9) of the statutes, as created by chapter 20, laws of 1981, is repealed and recreated to read:

77.66 (9) Upon the making of the initial loan, a nonconsensual statutory lien in favor of the department to secure payment of the principal, interest, fees and charges due on all loans to the participant made under this subchapter shall attach to the qualifying dwelling unit in respect to which the loan is made. The qualifying dwelling unit shall remain subject to the statutory lien until the payment in full of all loans and charges. If the department funds such loans from the proceeds of revenue obligations under s. 77.67, its right under the lien shall automatically accrue to the benefit of the holders of those revenue obligations, without any action or assignment by the department. When a loan becomes due and payable, the statutory lien hereby conferred may be enforced by the department or the holders of the revenue obligations or their representative, as the case may be, in the same manner as a construction lien under ss. 779.09 to 779.12, except that neither the participant nor any coowners or their personal representatives, successors or assigns shall be personally liable for any deficiency which may arise from the sale. At the time of disbursing the initial loan to a participant, the department shall file with the register of deeds of the county in which the qualifying dwelling unit is located, on a form prescribed by the department which shall contain a legal description of the qualifying dwelling unit, a notice of the loan made under this subchapter and the existence of the statutory lien arising therefrom. The register of deeds shall, without fee, record the notice in the land records and index it in the indexes maintained by the register of deeds. The statutory lien created by this section shall have priority over any lien that originates subsequent to the recording of the notice.

SECTION 70d. 77.66 (10) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

77.66 (10) If the property taxes are paid under the program after they are due, the participant is not shall be liable for a penalty interest and penalty charges for delinquency under ss. 74.03 (4) and (6) and 74.031 (3), (5) and (6) ch. 74. Subject to sub. (1), the principal amount of loans made under this program may include delinquency charges.

SECTION 70e. 79.03 (3) (b) 4. (intro.) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

79.03 (3) (b) 4. (intro.) "Local Except as provided in subd. 4. h, "local purpose revenues" means the sum of the following: local general purpose taxes; regulation revenues, except liquor and malt beverage licenses, business and occupational licenses and cable television licenses; revenues for services to private parties by a county's or municipality's general operations or enterprises, except services by hospitals, nursing and rest homes, mass transit systems, urban development and housing agencies, liquor stores, cemeteries, and electric, gas and water utilities and, except judicial service fees and court costs, register of deeds fees, board paid for prisoners at county jails, fees for mental health, developmental disability and alcohol and drug abuse services provided by ss. 51.42 and 51.437 boards, welfare repayments by individuals, other health and social services fees, fees from older American projects, revenues from the sale of highway materials and services, snow, ice and weed control revenues, forestry fees, and sewer revenues from private

parties outside the municipality; revenue for sanitation services to private parties collected by sewerage, sanitation or inland lake rehabilitation districts; special assessment revenues, or in the case of enterprises, those special assessment revenues that are transferred to the municipality and county for general operations; tax base equalization aids; and, for municipalities only, a proxy for private sewer service costs. Taxes and revenues of sewerage, sanitation and inland lake rehabilitation districts that are local purpose revenues shall be allocated to municipalities in proportion to the amount of revenue that is derived from within the municipality. In this subdivision:

SECTION 70f. 79.03 (3) (b) 4. h of the statutes is created to read:

79.03 (3) (b) 4. h. For the 1982 and 1983 shared revenue distributions, the sewer revenues from private parties component of the 1978 and 1979 calendar years' local purpose revenues shall be calculated as it was calculated for the November 1981 shared revenue distribution under sub. (1), except that the proxy for private sewer service costs shall be included. Miscellaneous revenues of a sewer enterprise operated by a municipality or county also shall be included in 1978 and 1979 local purpose revenues.

SECTION 70fm. 79.035 (1) (a) and (b) of the statutes, as created by chapter 93, laws of 1981, are amended to read:

79.035 (1) (a) The municipality's or county's total payments under this subchapter for the current year as estimated by the department of revenue in the preceding year.

(b) The municipality's or county's total payments under this subchapter for the current year if the amount appropriated to the shared revenue account under s. 79.03 (4) were \$37,000,000 less, as estimated by the department of revenue in the preceding year.

SECTION 70g. 79.055 of the statutes is created to read:

79.055 Minimum guarantee. If a municipality's or county's total payments under this subchapter are less than the municipality's or county's total payments under this subchapter as computed as if s. 79.03 (3) (b) 4. h were repealed, then from the appropriation under s. 20.835 (1) (b) municipalities and counties shall receive a payment equal to any deficiency between the municipality's or county's total payments under this subchapter and the municipality's or county's total payments under this subchapter as if s. 79.03 (3) (b) 4. h were repealed.

SECTION 70h. 79.10 (1) of the statutes, as affected by chapters 20 and 93, laws of 1981, is amended to read:

79.10 (1) DISTRIBUTION. On the first Monday in March of each year, commencing in 1982, the amount appropriated under s. 20.835 (2) (a) and (b) shall be distributed by the department of administration to towns, villages and cities as determined under subs. (2), and (6) and (7), except that total payments under sub. (2) (a) in 1982 and 1983, a and total payments under sub. (2) (a) in 1983 shall be distributed on the 4th Monday in July, and except that a percentage of payments under sub. (6) in 1983 shall be distributed on the 4th Monday in July 1983 shall equal the quotient of \$2,500,000 divided by \$142,500,000. A percentage of payments under sub. (2) (a) in 1984 and thereafter shall be distributed on the 4th Monday in July in 1984 and in July thereafter shall equal the quotient of total payments under sub. (2) (a) in the current year.

SECTION 70i. 79.10 (2) (a) and (am) 1 of the statutes, as affected by chapter 20, laws of 1981, are amended to read:

79.10 (2) (a) The amount appropriated under s. 20.835 (2) (a) less the payments under pars. (b) and (c) and sub. (6) and plus the amount under subs. (7) and (8) shall be distributed to municipalities according to their share of additional school aid entitlements determined under par. (am). The municipality's share of additional school aid

entitlements shall be equal to the proportion that the municipality's full value of taxable property, excluding value increments under s. 66.46, that is located within the school district is of the total school district's full value of taxable property, excluding value increments under s. 66.46.

(am) 1. The guaranteed valuation sufficient to generate without proration total general school aids under s. 121.08 that will fall within the range of .999 and 1.001 of the amount appropriated under s. 20.255 (1) (cc) plus the amount appropriated under s. 20.835 (2) (a) less the payments under pars. (b) and (c) and sub. (6) and plus the amount under subs. (7) and (8); and

SECTION 70im. 79.10 (3) (intro.) of the statutes, as affected by chapter 93, laws of 1981, is amended to read:

79.10 (3) TAX CREDIT. (intro.) On or before December 1 of the year preceding the distribution under sub. (1), the department of revenue shall notify the clerk of each town, village and city of the amount to be distributed to it under sub. (1) on the following first Monday in March and on <u>during</u> the following 4th Monday in July year. The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits, as follows:

SECTION 70j. 79.10 (6) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

79.10 (6) PROPORTIONAL DISTRIBUTIONS. In 1982, \$59,365,000 shall be distributed to municipalities in proportion to their share of the sum of average school tax levies, as defined under sub. (4) (d) for all municipalities. In 1983, \$105,000,000 plus the amount under sub. (7) shall be distributed to municipalities in proportion to their share of state-wide average school tax levies, as defined under sub. (4) (d). In 1984 and thereafter, \$195,000,000 plus the amount under sub. (7) shall be distributed to municipalities in proportion to their share of state-wide average school tax levies, as defined under sub. (4) (d). In 1984 and thereafter, \$195,000,000 plus the amount under sub. (7) shall be distributed to municipalities in proportion to their share of statewide average school tax levies, as defined under sub. (4) (d).

SECTION 70k. 79.10 (7) of the statutes is created to read:

79.10 (7) ADDITIONAL SCHOOL TAX LEVY CREDIT. In 1983, \$37,500,000 shall be distributed under sub. (6). In 1984 and thereafter, an amount computed by multiplying 0.5% times the prior fiscal year's general sales and use tax collections and dividing the result by the prior year's average general sales tax rate on gross receipts shall be distributed under sub. (6). This subjection applies only to the state trovided the Vetoed in Part

SECTION 70L. 79.10 (8) of the statutes is created to read:

79.10 (8) ADDITIONAL SCHOOL AID CREDIT. In 1983, \$37,500,000 shall be distributed under sub. (2) (a). In 1984 and thereafter, an amount computed by multiplying 0.5% times the prior fiscal year's general sales and use tax collections and dividing the result by the prior year's average general sales tax rate on gross receipts shall be distributed under sub. (2) (a). In this subsection, the average general sales tax rate shall be computed based on a daily weighted average of the sales tax rate imposed under s. 77.52 (1). This Vetoed in Part

SECTION 70Lg. 80.38 of the statutes is amended to read:

80.38 Changing streets into highways. (1) The town board of any town within which is situated any village or other plat duly certified and recorded and not included within the limits of any incorporated village may make an order to be recorded by the town clerk declaring such streets and alleys in such the village or other plat as they deem necessary for the public use to be public highways, without any other survey or description than that made in the recorded plat; provided, that when any.

(2) If 6 or more freeholders residing within the limits of such the village or other plat shall wish any street or streets in the plat to be so declared public highways and opened to public use, they may apply to the town board for that purpose in the manner provided in s.

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80.02, upon which. Upon that application, the town board shall make and file an order, within 10 days, declaring such the streets to be public highways or refusing so to do; and in. In either case, any person considering himself or herself aggrieved by the order may appeal to the circuit court for the same county by filing with the town clerk a notice of appeal, specifying the grounds of appeal, within 20 days from the filing of the order, together with a written undertaking of the appellant, with one or more sufficient sureties, to be approved by the town clerk for the payment of all costs that may be awarded against the appellant, and paying to the clerk \$5 for state tax and \$1 for making return to the appeal the fee prescribed in s. 814.61 (8) (a) 1. Within 20 days thereafter the town clerk shall deliver to the clerk of the circuit court all the papers in the case, together with the notice of appeal, with the date of service indorsed endorsed thereon, and pay to him \$5 state tax the fee prescribed in s. 814.61 (8) (a) 1; whereupon the clerk of the circuit court shall enter an action in his the court record in which the appellant shall be is the plaintiff and the town shall be is the defendant. The issues as shown by the papers and the appeal shall be tried without further pleading, the same as in personal actions in circuit court, and judgment rendered and enforced as in other actions in which persons and municipal corporations are parties.

SECTION 70Lr. 94.29 of the statutes is amended to read:

94.29 Appeal. If either party shall is not be satisfied with the award he the party may, within 10 days after the delivery of the copy thereof to him or her, serve upon either of said the arbitrators notice that he appeals of appeal from their award to the circuit court of the county in which the lands or any part thereof are situated and pay to such the arbitrators the whole amount of their fees, \$5 for state tax and \$8 clerk's fees plus the fee prescribed in s. 814.61 (8) (a) 1; and if the party required to pay such the damages shall give gives notice of an appeal therefrom he or she shall file with his the notice of appeal an undertaking, signed by 2 or more sureties, to be approved by at least 2 of said the arbitrators, in double the amount of such the award, conditioned to pay any judgment that may be rendered against him the party upon such appeal. Upon filing such the notice of appeal and undertaking, when required, the arbitrators, or 2 of them, shall, within 10 days, make and sign a full statement of the proceedings had by them and of their award and file the same with the clerk of said circuit court and pay \$5 state tax and \$8 clerk's fees the fee prescribed in s. 814.61 (8) (a) 1; and thereupon the said clerk shall enter an action in which the claimant shall be is the plaintiff, which shall be deemed then at issue, and proceedings shall be had thereon in like manner as in other civil actions in such the court. Unless the appellant shall obtain obtains a more favorable judgment upon such appeal, he or she shall pay costs; otherwise, the respondent.

SECTION 70m. 101.57 (1n) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

101.57 (1n) For taxable years 1980 to 1985 any corporation or cooperative as defined in s. 185.01 (1) or (2) owning a renewable energy resource system installed on the corporation's or cooperative's property in this state, or installed on residential property in this state under a leasing agreement between the corporation or cooperative as defined in s. 185.01 (1) or (2) and the owner of the residential property, may apply for a refund of an amount equal to 10% of the first \$1,000,000 of the total cost of the design, construction, equipment and, except for leased systems, installation of the renewable energy resource system if the system is certified under sub. (4), if the installation of the system is completed during the year for which the refund is claimed and, in the case of a corporation, if the corporation is subject to the tax imposed upon or measured by the corporation's net income under s. 71.01 (1) and (2). A corporation or cooperative may apply for a refund under this subsection for any portion of the cost of the design, construction, equipment and installation of a waste conversion system, as defined in s. 101.57 (8) (c), 1979 stats., if the cost was incurred prior to July 1, 1982.

SECTION 78. 101.57 (3) of the statutes is amended to read:

101.57 (3) Applications for refund under this section shall be made to the department. If approved by the department, the amount of refund shall be certified to the department of administration for payment to the claimant by check from the appropriation under s. 20.445 (1) (e). Only one claim may be filed by any claimant during any year. No claim filed under this section may be allowed unless the claim is filed within 4 years one year of the year in which the costs upon which it is based were incurred. A claimant who has filed a timely claim under this section may file an amended claim with the department within 4 years of the last day prescribed by law for filing the original claim.

SECTION 78d. 101.57 (5) (c) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

101.57 (5) (c) Produce present value benefits in terms of saved energy costs in an amount not less than the total present value cost of designing, constructing and installing the renewable energy resource system within 25 15 years after installation of the system and not produce present value benefits in terms of saved energy costs in an amount greater than the total present value cost of designing, constructing and installing the renewable energy resource system within 4 years after installation of the system.

SECTION 78f. 101.57 (8) (a) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

101.57 (8) (a) "Renewable energy resource system" means a solar energy system, a waste conversion energy system or a wind energy system, but does not include any equipment which would be present as part of a conventional energy system or as part of a system primarily used to heat a swimming pool.

SECTION 78m. 101.57 (8) (c) of the statutes is repealed.

SECTION 78p. 115.88 (1) (b) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

115.88 (1) (b) Salaries of senior level school psychologists and senior level school social workers shall be reimbursed at 33-1/3% 55% without regard to whether they are employed in a program for handicapped children. Salaries of senior level school psychologists and senior level school social workers shall be reimbursed at 50% if the school psychologist or social worker spends at least 50% of his time as a part of a multidisciplinary team under s. 115.80 (3) or working directly with or on behalf of a child who has been placed in a special education program under s. 115.85 (2) and such salaries shall be reimbursed at 68% if the school psychologist or social worker spends all of his time as a part of a multidisciplinary team under s. 115.80 (3) or working directly with or on behalf of a child who has been placed in a special education program under s. 115.85 (2) and such salaries shall be reimbursed at 68% if the school psychologist or social worker spends all of his time as a part of a multidisciplinary team under s. 115.80 (3) or working directly with or on behalf of a child who has been placed in a special education program under s. 115.85 (2). The school district, county handicapped children's education board or cooperative educational service agency shall include in the report under s. 115.84 any information required by the state superintendent relating to use of a school psychologist or school social worker.

SECTION 79. 115.88 (2) of the statutes is amended to read:

115.88 (2) TRANSPORTATION AID. If upon receipt of the report under s. 115.84 the state superintendent is satisfied that the transportation of children with exceptional educational needs has been maintained during the preceding year in accordance with the law, the state superintendent shall certify to the department of administration in favor of each county, cooperative educational service agency or school district transporting such pupils 70% 68% of the amount expended for such transportation. Pupils for whom aid is paid under this subsection shall not be eligible for aid under s. 121.58 (2) or (4). The department of administration shall pay such amounts to the county, agency or school district from the appropriation under s. 20.255 (1) (bd). This subsection applies to any child

with exceptional educational needs who requires special assistance in transportation, including any such child attending regular classes who requires special or additional transportation. This subsection shall <u>does</u> not apply to any child with exceptional educational needs attending regular or special classes who does not require any special or additional transportation.

SECTION 80. 118.255 (4) of the statutes is amended to read:

118.255 (4) If the state superintendent is satisfied that the health treatment services program has been maintained during the preceding school year in accordance with law he shall certify to the department of administration in favor of each school board, cooperative educational service agency and county handicapped children's education board maintaining such health treatment services, an amount equal to 70% 68% of the amount expended for items listed in s. 115.88 (1) by the school board, cooperative educational service agency and county handicapped children's education board during the preceding year for these health treatment services. The department of administration, upon such certification shall distribute the amounts to the appropriate school board, cooperative educational service agency and county handicapped children's education board.

SECTION 80m. 121.004 (3) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

121.004 (3) NET COST. The "net cost" of a fund means the gross cost of that fund minus the offsetting receipts to all nonduplicative receipts of that fund except property taxes and state general aids. In this subsection, "offsetting receipts" means all nonduplicative receipts except property taxes and state general aids, and "nonduplicative receipts" includes federal financial assistance under 20 USC 236 to 245, to the extent permitted under federal law and regulations, multiplied by 50% in the 1981-82 school year, 75% in the 1982-83 school year and 100% in every school year thereafter.

SECTION 81. 121.07 (7) (a) of the statutes, as affected by chapter 20, laws of 1981, is amended to read:

121.07 (7) (a) The "primary guaranteed valuation per member" shall be \$231,000 in the 1981-82 school year and \$271,100 \$259,500 thereafter.

SECTION 81m. 128.21 (1) of the statutes is amended to read:

128.21 (1) Any person whose principal source of income consists of wages or salary may file a verified petition with the circuit court in the county of his <u>or her</u> residence stating that <u>he the person</u> is unable to meet his current debts as they mature, but is able to make regular future payments on account sufficient to amortize said the debts over a period of not more than 3 years, and that he <u>or she</u> desires the aid of the court to effectuate the amortization. The petition shall also set forth the names and addresses of any creditors who have levied any executions, attachments or garnishments, and of any garnishees, and the court shall forthwith, by order, require that proceedings for the enforcement of such the executions, attachments or garnishments be stayed during the pendency of proceedings under this section. The petition shall be accompanied by a filing the fee of \$10; which fee shall be applied as sub. (6) directs. A state suit tax shall not be collected on these proceedings prescribed in s. 814.62 (2).

SECTION 81p. 128.21 (6) of the statutes is repealed.

SECTION 82. 139.03 (2t) (intro.) of the statutes is amended to read:

139.03 (2t) (intro.) The rate of tax, effective on August 20, 1977 the first day of the 2nd month beginning after the publication of this act (1981) and thereafter, is \$1 per wine gallon on intoxicating liquor, containing 0.5% or more of alcohol by volume, manufactured or distilled in this state by pollution control facilities as defined in s. 66.521 (2) (h) or from whey and brewing wastes which are is produced in this state, except that beginning with the first day of the 2nd month beginning after publication of this act

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(1981), alcohol manufactured or distilled in this state by pollution control facilities as defined under s. 66.521 (2) (h) from brewing wastes that are produced in this state is not subject to the tax under this subsection. The tax shall be computed in accordance with the following table and the department of revenue shall calculate the equivalent rates for metric containers: [See Figure 139.03 (2t) following]

SECTION 83. 139.03 (2w) of the statutes is created to read:

139.03 (2w) The rate of tax, effective from the first day of the 2nd month beginning after the publication of this act (1981) to the last day of the 13th month beginning after the publication of this act (1981), is \$2.25 per wine gallon on intoxicating liquor containing 0.5% or more of alcohol by volume manufactured or distilled in this state from brewing wastes that are produced in this state. The tax shall be computed in accordance with the following tables, using whichever table produces the least amount of tax, except that the rate of tax effective on the first day of the 14th month beginning after the publication of this act (1981), shall be computed in accordance with s. 139.03 (2m) (a) (figure) and (b) (figure): [See Figures 139.03 (2w) (a) and (b) following]

Figure: 139.03 (2w) (a)		Tax when alcoholic
Quantity in Wine Gallons	Quantity in Ounces	content is 1/2% or more by volume
Up to and including 1/64 of a gallon More than 1/64 of a gallon to	Up to and includ- ing 2 More than 2 to and	\$.035156
and including 1/32 of a gallon	including 4	.070312
More than 1/32 gallon to and including 1/16 of a gallon More than 1/16 gallon to and	More than 4 to and including 8 More than 8 to and	.140624
including 1/10 gallon More than 1/10 gallon to and	including 12.8 More than 12.8 to and	. 225
including 1 pint	including 16 More than 16 to and	. 28 1 2 4 8
More than 1 pint to and including 1/5 gallon More than 1/5 gallon to and	including 25.6	.45
including 1 quart	More than 25.6 to and including 32 More than 32 to and	.562496
Nore than 1 quart to and including 1/2 gallon More than 1/2 gallon to and	including 64	1.125
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	2.25
Figure: 139.03 (2w) (b)		en alcoholic content
Quantity in liters		or more by volume
50 milliliters 200 milliliters		\$.029726 .1189
500 millilters 750 millilters		. 29726 . 44589
1 liter		.59452

SECTION 84. 139.03 (2x) of the statutes is created to read:

139.03 (2x) INTOXICATING LIQUOR FLOOR TAX IMPOSED; PROCEDURES. (a) Floor tax imposed. On the date tax rate changes become effective under this section a floor tax is imposed upon every manufacturer, rectifier, wholesaler and retailer who is in possession of any intoxicating liquor held for resale on which the intoxicating liquor tax already has been imposed. The person shall determine the volume of that intoxicating liquor and shall file with the department of revenue by the 15th day of the month following the month in which the new tax rate becomes effective a return, together with any tax due on it, determined under par. (b). The department of revenue shall provide the returns required under this subsection.

(b) Floor tax computation. The amount of any intoxicating liquor floor tax shall be computed by multiplying the number of gallons of intoxicating liquor held in inventory as determined under par. (a) by the difference between the tax rate already paid and the new tax rate, and expressing the resulting figure in dollars.

(c) Administration. Sections 71.10 (10) (d) to (g), 71.11 (16), (17), (19), (20), (22) and (23), 71.12 to 71.135, 73.01 and 73.015 apply to the administration of this subsection for the assessment and collection of additional taxes when tax rate changes become effective.

(d) Late filing fee. Any person who fails to file a floor tax return when due shall pay a late filing fee of \$10. A return shall be considered filed in time if it is mailed in a properly addressed envelope with 1st class postage duly prepaid, if the envelope is officially post-marked on the date due and if the return is actually received by the department within 5 days of the due date.

(e) Delinquent interest. If the tax imposed in this subsection is not paid when due, interest at the rate of 1.5% per month accrues from the date the tax became due until the tax is paid.

(f) *Penalty.* If any person liable for the tax under this subsection files a false or fraudulent return, there shall be added to the tax an amount equal to the tax the person evaded or attempted to evade.

SECTION 842, 139.30 (14) to (16) of the sidules are rediced to read: 139.30 (14) 'Undian title' incars a rederally recognized Indian tribe (13) 'Reservation' incars al land within the boundaries of the Bad River, Forest County Rotewatonn, Las Courte Orothes, Law du Maniboau, Monominee, Mole Law, Oneida, Republic, St. Crows and Stock Intege Mudsee reservations and the Winderbag Indian communities.

(16) "Encolled member" means a person whose name appears on the tribal role of a Indian tribe or whose status as an encolled member of a tribe is recognized by the tribal council of that tribe.

SECTION 84j. 130.31 (1) fatro.) of the statuter arounded to read

(1393) (1) (intro.) An occupational excise tax is imposed on the sale, offering of exposing for sale, possession with intent to sell or removal for consumption or sale of cigarettes of other disposition for any purpose whatsoever. This tax is imposed at the under and place of the first taxable event occurring in this state. This tax shall be passed on to the altimate consumer of the cigarettes. All cigarettes received in this state of sale of distribution within this state, become cigarettes actually sold as provided in sub (3) or (4), that he subject to such tax. Any person becaused under che, 100 and 139 to have untaxed sigarettes in the the person's possession which are lost, stolen, destroyed or which have mysteriously disappeared shall be hable for and shall pay the tax thereout. The tax shall be subject a subject of the person's possession which are lost, stolen, destroyed or which have mysteriously disappeared shall be hable for and shall pay the tax thereout. The tax shall be subject are also as a shall be hable for any shall pay the tax thereout. The tax

SECTION 85. 139.31 (1) (a) and (b) of the statutes, as affected by chapter 20, laws of 1981, are amended to read:

139.31 (1) (a) On cigarettes weighing not more than 3 pounds per thousand, 10 mills on each cigarette, except that from May 1, 1982, to September 30, 1983, the rate is 12.5 mills on each cigarette.

(b) On cigarettes weighing more than 3 pounds per thousand, 20 mills on each cigarette, except that from May 1, 1982, to September 30, 1983, the rate is 25 mills on each cigarette.

SECTION 85aab. 139.31 (2) of the statutes, as created by chapter 20, laws of 1981, is repealed.

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SECTION 85aag. 139.315 of the statutes is created to read:

139.315 Cigarette inventory tax imposed; procedures. (1) INVENTORY TAX IMPOSED. On the effective date of any increase in the rate of the tax imposed under s. 139.31, an inventory tax is imposed upon cigarettes held in inventory for sale or resale on which the cigarette tax has been paid at the prior rate and upon unaffixed stamps in the possession of distributors. Any person who is in possession of any such cigarettes or unaffixed stamps is liable for payment of the tax imposed under this section. Any person liable for this tax shall determine the number of cigarettes and unaffixed stamps in the person's possession on the effective date of the increase, and by the 15th day after the effective date of the increase the person shall file with the department a return on a form provided by the department and shall by that date pay to the department the tax due.

(2) INVENTORY TAX COMPUTATION. The cigarette inventory tax under this section is computed by multiplying the number of cigarettes held in inventory for sale or resale by the difference between the prior tax rate and the new tax rate and adding to that amount an amount determined by multiplying the number of unaffixed stamps held by the difference between the prior tax rate and the new tax rate.

(3) ADMINISTRATION. Sections 71.10(10)(d) to (g), 71.11(16), (17), (19), (20), (22) and (23), 71.12 to 71.135, 73.01 and 73.015 apply to this section.

(4) LATE FILING FEE. Any person who fails to file a cigarette inventory tax return when due shall pay a late filing fee of \$10. A return is timely filed if it is mailed in a properly addressed envelope with 1st class postage prepaid, if the envelope is postmarked on the due date and if the return is actually received by the department within 5 days of the due date.

(5) INTEREST ON DELINQUENT PAYMENTS. If any person does not timely pay the tax imposed under this section, that person is liable for interest at the rate of 1.5% per month or fraction of a month from the date the tax is due until the date when the tax is paid.

(6) PENALTY. If any person who is liable for the tax under this section files a false or fraudulent return, that person is also liable, in addition to the tax due, for an amount equal to the amount of tax the person evaded or attempted to evade.

SECTION stand, 13932 (1) of the statutes is appended to read 13932 (1) The tax imposed by s. 139. It shall be paid by purchase of stands from the exercise department. To evidence the promen, stands of the profession department approach by the affired to each package or alter container in which signactics are packed, prof to the first sale within this state. Virst sale does not instand a sale by a manufacturer to a distributor, or by a distributor to a permittee who has obtained department approval as provided to in sub. (8) (a) 2 or by a distributor who has obtained approval by the detaxing the set of the state of the provident of the provided to the department of the detaxing the state of the state of the permittee who has obtained approval by the detaxing the set of the state of the provident of the provided to the detaxing the set of the state of the permittee who has obtained approval by the detaxing the set of the state of the provident of the provident of the set of the permittee of the permittee who has been approved to the department of the set of the permittee who has been approved to the detaxing the set of the permittee of the permittee of the permittee set of the permittee of the permitt

85aar. 13937 (8)-2m of the st is created to read its a thory (a) 2m oN Indian tri ed ealers purch hd resale within the boundaries of its reconcision to enrolled m The or its authorized dealers maintain a separate inventory of the tain records of all nontaxable sales, listing the name of all purch perguers of the tribe and the dollar amount and date of sale. \mathbf{ON} 85aat. 139.33 (1), (3) and (4) of the statutes are amended

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(139.32 (1)) A use tax is imposed and levied upon the use of cigarettes in this state by any person for any purpose if the occupational excise tax imposed by s. 139.31 has not been paid on such cigarettes. Such tax is levied and shall be collected at the same rates as provided for in s. 139.31. The tax imposed by this section is not applicable to cigarettes upper to the occupational excise tax imposed by s. 139.31 nor to cigarettes exempt from that tax under s. 139.31 (3) or (4).

person other than a licensed distributor may import into this state ational excise tax imposed by s. 139.3 ettes on which the he container of which does not bear pro forting cigarettes shall file with the depa Within 15 tment a declaration of su shall remit the ewit he tax on such cigilizettes imposed by the armed forces shall not be required to report or pay the tax or if such cigarettes are issued to them by the U.S. government ions or were purchased in any armed forces post exchange or service incosed by this section is not paid when due, it shall become delingued able for it shall pay, in addition, a penalty of \$25 for each 200 cigarette beinquent tax and penalty shall accrue at the rate of 1.5% per month a month from the date the tax became due until paid.

(4) Sections 139.30 to 139.44 relating to enforcement of the occupational excise tax imposed by \$ 139.31 applies apply to enforcement of the use tax imposed by this section.

SECTION 85aav. 139.36 of the statutes is renumbered 139.36 (1).

SECTION State. (19936 12) of the statutes is created to read: (

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SECTION 85ab. 144.242 (8) and (9) of the statutes are created to read:

144.242 (8) ADVANCE COMMITMENTS FOR REIMBURSEMENT OF ENGINEERING DESIGN COSTS. The department may make an advance commitment to a municipality for the reimbursement of engineering design costs from funds appropriated under s. 20.866 (2) (to) subject to all of the following requirements:

(a) The advance commitment shall include a provision making the reimbursement of engineering design costs conditional on the award of a construction grant.

(b) The advance commitment may be made only for engineering design activities commenced after the department makes the advance commitment.

(c) The advance commitment may be made only if the municipality has completed all facility planning requirements.

(d) The advance commitment may be made only for engineering design costs related to a project that is eligible for assistance under sub. (4).

(e) The advance commitment shall be subject to a priority determination system consistent with sub. (6).

(9) APPROPRIATION COMMITMENT. Beginning in the 1981-82 fiscal year and continuing up to and including the 1986-87 fiscal year, the amounts in the schedule for the appropriation under s. 20.866 (2) (to) shall be \$20,000,000 for each fiscal year for financial assistance under the combined sewer overflow abatement financial assistance program.

SECTION 85bb. 345.26 (1) (b) 1 and (2) (b) of the statutes are amended to read:

345.26 (1) (b) 1. If the person fails to appear in court at the time fixed in the citation, the person will be deemed to have tendered a plea of no contest and submitted to a forfeiture and a penalty assessment, if required by s. 165.87, plus costs the fees prescribed in s.

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<u>814.63 (1) and (2) or 814.65 (1)</u>, not to exceed the amount of the deposit which the court may accept as provided in s. 345.37; or

(2) (b) In addition to the amount in par. (a), the deposit shall include court costs, suit tax including the fees prescribed in s. 814.63 (1) and (2) or 814.65 (1) and a penalty assessment if applicable.

SECTION 85bg. 345.27 (1) of the statutes is amended to read:

345.27 (1) If a person is issued a citation for a violation of a traffic regulation, the person may make a stipulation of no contest and deposit in accordance with the schedule established under s. 345.26 (2) (a) at the office of the clerk of court, sheriff, or city, village or town police department or a precinct station, headquarters of the county traffic patrol, district headquarters or station of the state traffic patrol, or the office of the municipal judge in the county in which the citation was issued as designated by the arresting officer or the person may mail the stipulation and deposit to the place designated by the arresting officer. The deposit shall include the penalty assessment imposed by s. 165.87, and court costs and suit tax if applicable, including the fees prescribed in s. 814.63 (1) and (2) or 814.65 (1). The stipulation shall be received within 10 days of the date of the alleged violation. The person who has mailed or filed a stipulation under this subsection may, however, appear in court on the court appearance date. If a person appears in court after making a stipulation, s. 345.37 (3) applies. Stipulations are not permitted for violations of ss. 346.62 (1) and 346.63 (1) or a local ordinance which is in conformity therewith.

SECTION 85bm. 345.37 (2) of the statutes is amended to read:

345.37 (2) If the defendant has made a deposit under s. 345.26, the citation may serve as the initial pleading and the defendant shall be deemed to have tendered a plea of no contest and submitted to a forfeiture and a penalty assessment, if required by s. 165.87, plus costs and the applicable suit tax, including the fees prescribed in s. 814.63 (1) and (2) or 814.65 (1), not exceeding the amount of the deposit. The court may either accept the plea of no contest and enter judgment accordingly, or reject the plea and issue a summons under ch. 968. If the defendant fails to appear in response to the summons, the court shall issue a warrant under ch. 968. If the court accepts the plea of no contest, the defendant may move within 6 months after the date set for the appearance to withdraw the plea of no contest, open the judgment and enter a plea of not guilty upon a showing to the satisfaction of the court that the failure to appear was due to mistake, inadvertence, surprise or excusable neglect. If on reopening, the defendant is found not guilty the court shall immediately notify the department to delete the record of conviction based on the original proceeding and shall order the defendant's deposit returned.

SECTION 85bp. 345.43 (1) (a) of the statutes is renumbered 345.43 (1) and amended to read:

345.43 (1) If a case has been transferred under s. 800.04 (1) (d) in a traffic regulation case, or if in circuit court either party files a written demand for a jury trial within 10 days after the defendant enters a plea of not guilty under s. 345.34 and immediately pays the fees specified in par. (b) fee prescribed in s. 814.61 (4), the court shall place the case on the jury calendar of the circuit court. The number of jurors shall be determined under s. 756.096 (3) (b). If no party demands a trial by a jury of 12, the right to trial by a jury of 12 is waived forever.

SECTION 85br. 345.43 (1) (b) and (4) of the statutes are repealed.

SECTION 85bx. 425.205 (1) (c) of the statutes is amended to read:

425.205 (1) (c) When service is made pursuant to s. 799.12 (3) registered or certified mail with return receipt requested shall be employed;

SECTION 85d. 441.11 (1) of the statutes is amended to read:

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441.11 (1) PRACTICE OF PROFESSIONAL NURSING. The practice of professional nursing within the terms of this chapter means the performance for compensation of any act in the observation or care of the ill, injured or infirm, or for the maintenance of health or prevention of illness of others, which act requires substantial nursing skill, knowledge or training, or application of nursing principles based on biological, physical and social sciences, such as the supervision of a patient, the observation and recording of symptoms and reactions, the execution of procedures and techniques in the treatment of the sick under the general or special supervision or direction of a physician, podiatrist or dentist, and the execution of general nursing procedures and techniques. Except as provided in s. 50.04 (2) (b), the practice of professional nursing includes the supervision of a patient and the supervision and direction of trained practical nurses and less skilled assistants.

SECTION 854a. 448.01 (111) of the statutes is surandod to read.

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reason to believe, is receiving and to samilies with debendedt children under s. 49.19 or medical assistance under s. 49.46 or 49.47 or nould be eligible to receive and under these sections as a chrect result of the birth of a obile conceived by means of artificial insemination

SECTION 85nm. 753.06 (6) (i) of the statutes is renumbered 753.06 (8) (g). SECTION 85nn. 753.06 (7) (g) of the statutes is renumbered 753.06 (5) (bn). SECTION 85no. 753.06 (9) (a) of the statutes is renumbered 753.06 (10) (a). SECTION 85np. 753.06 (9) (b) of the statutes is renumbered 753.06 (6) (am). SECTION 85nq. 753.06 (10) (a) of the statutes is renumbered 753.06 (10) (am). SECTION 85nq. 753.06 (10) (a) of the statutes is renumbered 753.06 (10) (am). SECTION 85oc. 753.06 (10) (h) of the statutes is renumbered 753.06 (7) (hm). SECTION 85og. 753.34 (7) of the statutes is amended to read:

753.34 (7) Except as provided in s. 814.21 (4), all <u>All</u> fines and all costs and fees collected in circuit court for Menominee and Shawano counties in causes of action arising out of Menominee county shall be accounted for and paid over quarterly <u>under s. 59.395</u> (5) to the county treasurer of Menominee county and in causes of action arising out of Shawano county shall be accounted for and paid over quarterly <u>under s. 59.395</u> (5) to the county treasurer of Shawano county.

SECTION 85on. 757.25 of the statutes is amended to read:

757.25 Money in court, how deposited. The judge of any court of record on the application of a party to any action or proceeding therein who has paid \$1,000 or more into court the sum of one thousand dollars or more in such the action or proceeding may order such the money to be deposited in a safe depository until the further order of the court or judge thereof. After such the money has been so deposited it shall be withdrawn only upon a check signed by the clerk of the court pursuant to whose order the deposit was made and upon an order made by such the court or the judge thereof. The fee for the clerk's services for depositing and disbursing the money is prescribed in s. \$14.61 (12) (a).

SECTION 85or. 757.57 (2), (3) and (5) of the statutes are amended to read:

757.57 (2) In any criminal action or proceeding the court may, and in case of sentence of any person to the <u>Wisconsin</u> state prisons or to a county house of correction for more than 6 months, the court shall, order a transcript of the testimony and proceedings to be made and certified by the reporter and filed with the clerk of court, and a certified duplicate of such transcript to be filed with the warden or superintendent of the institution to which the person is committed. The cost of such the transcript, at the rate of 50 cents per 25-line page for the original and 15 cents per 25-line page for the duplicate, shall be paid 1317

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for by the county treasurer upon the certificate of the clerk of court is prescribed in s. <u>814.69 (1)</u>. In case of application for a pardon or commutation of sentence such the duplicate transcript shall accompany the application.

(3) In any action in which the court orders a compulsory reference the court may direct the reporter thereof to attend the referee's hearing, report the testimony and proceedings and furnish a typewritten transcript thereof to the referee. For such the transcripts the reporter shall be is entitled to receive the fees at the rates and paid in the manner provided in sub. (2) prescribed in s. 814.69 (1).

(5) Except as provided in sub. (4), every reporter, upon the request of any party to an action or proceedings, shall make a typewritten transcript, and as many copies thereof as the party requests, of the testimony and proceedings reported by him or her in the action or proceeding, or any part thereof specified by the party, the transcript and each copy thereof to be duly certified by him or her to be a correct transcript thereof. For the transcripts, at the rate of 60 cents per 25-line page for the original and 20 cents per 25-line page for each copy. If request is by the state or any political subdivision thereof, the fees of the reporter shall be at the rates provided in sub. (2) the fees prescribed in s. 814.69 (2).

SECTION 850w. 757.57 (7) and (8) of the statutes are repealed.

SECTION 85pc. 757.60 of the statutes is repealed and recreated to read:

757.60 Judicial administrative districts. The state is divided into judicial administrative districts for the purpose of administering the court system. Each district includes all the circuit courts within the district. The judicial administrative districts are as follows:

(1) The 1st district consists of Milwaukee county.

(2) The 2nd district consists of Kenosha, Racine and Walworth counties.

(3) The 3rd district consists of Jefferson, Ozaukee, Washington and Waukesha counties.

(4) The 4th district consists of Calumet, Fond du Lac, Manitowoc, Sheboygan and Winnebago counties.

(5) The 5th district consists of Dane, Green, Lafayette and Rock counties.

(6) The 6th district consists of Adams, Clark, Columbia, Dodge, Green Lake, Juneau, Marquette, Portage, Sauk, Waushara and Wood counties.

(7) The 7th district consists of Buffalo, Crawford, Grant, Iowa, Jackson, La Crosse, Monroe, Pepin, Pierce, Richland, Trempealeau and Vernon counties.

(8) The 8th district consists of Brown, Door, Kewaunee, Marinette, Oconto and, Outagamie and Waupaca counties.

(9) The 9th district consists of Florence, Forest, Iron, Langlade, Lincoln, Marathon, Menominee, Oneida, Price, Shawano, Taylor and Vilas counties.

(10) The 10th district consists of Ashland, Barron, Bayfield, Burnett, Chippewa, Douglas, Dunn, Eau Claire, Polk, Rusk, St. Croix, Sawyer and Washburn counties.

SECTION 85pg. 757.68 (5) of the statutes is created to read:

757.68 (5) FEES. Part-time court commissioners appointed under sub. (2) shall collect the fees prescribed in s. 814.68 (1).

SECTION 85pn. 757.71 (1) of the statutes is renumbered 757.71 and amended to read:

757.71 (title) Court commissioners; annuity payments. Any public employe retirement system to which the state or any political subdivision of the state has contributed on behalf of a person for service as a court commissioner shall temporarily suspend any annuity payments being made to the person during the time the person is serving as a court

commissioner, and any annuity payments which are affected by this subsection section shall be permanently forfeited without any right to payment at a later date. Annuity payments which have been temporarily suspended under this subsection section shall be reinstated after a person ceases to serve as a court commissioner. The home rule provisions for the retirement system created by chapter 201, laws of 1937, as established by chapter 405, laws of 1965, do not apply to this subsection section.

SECTION 85pr. 757.71 (2) of the statutes is repealed.

SECTION 85pw. 767.08 (1) of the statutes is amended to read:

767.08 (1) If either spouse fails or refuses, without lawful or reasonable excuse, to provide for the support and maintenance of the other spouse or minor children, the other spouse may commence an action in any court having jurisdiction in actions for divorce to compel the spouse to provide such support and maintenance as may be legally required. The court, in <u>such the</u> action, shall, after consideration of the factors enumerated in ss. 767.25 and 767.26 where appropriate, determine and adjudge the amount, if any, the spouse should reasonably contribute to the support and maintenance of the other spouse or children and how <u>such the</u> sum should be paid. The amount so ordered to be paid may be changed or modified by the court upon notice of motion or order to show cause by either spouse upon sufficient evidence. <u>Such The</u> determination may be enforced by contempt proceedings, <u>a wage an</u> assignment of income under s. 767.265, or other enforcement mechanisms as provided under s. 767.30. In any such support action there shall be no filing fee, suit tax or other costs taxable to the other spouse, but after the action has been commenced and filed the court in its discretion may direct that any part of or all fees and costs incurred shall be paid by the spouse.

SECTION 85qc. 778.195 of the statutes is repealed and recreated to read:

778.195 Clerk's fees. Fees in forfeiture actions under this chapter are prescribed in s. 814.63.

SECTION 85qg. 778.25 (2) (g) and (h), (3), (5), (6) and (8) (b) and (c) of the statutes are amended to read:

778.25 (2) (g) Notice that if the defendant makes a deposit and fails to appear in court at the time fixed in the citation, the failure to appear will be considered tender of a plea of no contest and submission to a forfeiture and a penalty assessment plus costs, including the fees prescribed in s. 814.63 (1) and (2), not to exceed the amount of the deposit. The notice shall also state that the court may decide to summon the defendant or, if the defendant is an adult, issue an arrest warrant for the defendant rather than accept the deposit and plea.

(h) Notice that if the defendant makes a deposit and signs the stipulation, the stipulation is treated as a plea of no contest and submission to a forfeiture and a penalty assessment plus costs, including the fees prescribed in s. 814.63 (1) and (2), not to exceed the amount of the deposit. The notice shall also state that the court may decide to summon the defendant or, if the defendant is an adult, issue an arrest warrant for the defendant rather than accept the deposit and stipulation, and that the defendant may, at any time prior to or at the time of the court appearance date, move the court for relief from the effect of the stipulation.

(3) If a person is issued a citation under this section the person may deposit the amount of money the issuing officer directs by mailing or delivering the deposit and a copy of the citation to the clerk of court of the county where the violation occurred or the sheriff's office or police headquarters of the officer who issued the citation prior to the court appearance date. The basic amount of the deposit shall be determined under a deposit schedule established by the judicial conference. The judicial conference shall annually review and revise the schedule. In addition to the basic amount determined by the

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schedule the deposit shall include costs, including the fees prescribed in s. 814.63 (1) and (2) and penalty assessment.

(5) Except as provided by sub. (6) a person receiving a deposit shall prepare a receipt in triplicate showing the purpose for which the deposit is made, stating that the defendant may inquire at the office of the clerk of court regarding the disposition of the deposit, and notifying the defendant that if he or she fails to appear in court at the time fixed in the citation he or she will be deemed to have tendered a plea of no contest and submitted to a forfeiture and a penalty assessment plus costs, including the fees prescribed in s. 814.63 (1) and (2), not to exceed the amount of the deposit which the court may accept. The original of the receipt shall be delivered to the defendant in person or by mail. If the defendant pays by check, the check is the receipt.

(6) The person receiving a deposit and stipulation of no contest shall prepare a receipt in triplicate showing the purpose for which the deposit is made, stating that the defendant may inquire at the office of the clerk of court regarding the disposition of the deposit, and notifying the defendant that if the stipulation of no contest is accepted by the court the defendant will be considered to have submitted to a forfeiture and a penalty assessment plus costs, including the fees prescribed in s. 814.63 (1) and (2), not to exceed the amount of the deposit. Delivery of the receipt shall be made in the same manner as in sub. (5).

(8) (b) If the defendant has made a deposit, the citation may serve as the initial pleading and the defendant shall be considered to have tendered a plea of no contest and submitted to a forfeiture and a penalty assessment plus costs, including the fees prescribed in s. 814.63 (1) and (2), not exceeding the amount of the deposit. The court may either accept the plea of no contest and enter judgment accordingly, or reject the plea and issue a summons or arrest warrant, except if the defendant is a minor the court shall proceed under s. 48.28. Chapter 48 governs taking and holding a minor in custody. If the court accepts the plea of no contest, the defendant may move within 90 days after the date set for appearance to withdraw the plea of no contest, open the judgment and enter a plea of not guilty if the defendant shows to the satisfaction of the court that failure to appear was due to mistake, inadvertence, surprise or excusable neglect. If a party is relieved from the plea of no contest, the defendant is found not guilty, the court shall delete the record of conviction and shall order the defendant's deposit returned.

(c) If the defendant has made a deposit and stipulation of no contest, the citation serves as the initial pleading and the defendant shall be considered to have tendered a plea of no contest and submitted to a forfeiture and a penalty assessment plus costs, including the fees prescribed in s. 814.63 (1) and (2), not exceeding the amount of the deposit. The court may either accept the plea of no contest and enter judgment accordingly, or reject the plea and issue a summons or arrest warrant, except if the defendant is a minor the court shall proceed under s. 48.28. Chapter 48 governs taking and holding a minor in custody. After signing a stipulation of no contest, the defendant may, at any time prior to or at the time of the court appearance date, move the court for relief from the effect of the stipulation. The court may act on such the motion, with or without notice, for cause shown by affidavit and upon just terms, and relieve the defendant from the stipulation and the effects of the stipulation.

SECTION 85qn. 779.19 of the statutes is amended to read:

779.19 Petition for log lien; filing same. No demand for such the services shall may become a lien unless a petition therefor shall be is signed and verified by the claimant or by someone in the claimant's behalf setting forth the nature of the demand, the amount claimed, a description of the property upon which the lien is claimed and that the petitioner claims a lien thereon. The petition shall be filed in the office of the clerk of the circuit court of the county in which the services or some part thereof were performed

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within 3 months after the last day of performing continuous services, and the services shall be deemed continuous notwithstanding a change of ownership in the property on which the lien is claimed. The clerk shall receive \$1 the fee prescribed in s. \$14.61(5) for filing the petition.

SECTION 85qr. 779.40 (2) of the statutes is amended to read:

779.40 (2) Such The wages shall become a lien upon the property and material mentioned in this section upon filing with the clerk of the circuit court of the county in which such the labor is performed within 60 days after the first of the services shall be rendered, a petition signed by the claimant and verified in behalf of or by the claimant under oath, setting forth the nature of the debt for which the lien is claimed, the amount claimed, a description of the property upon which the lien is claimed and that the petitioner claims a lien thereon pursuant to law. The clerk shall receive \$1 the fee prescribed in s. 814.61 (5) for filing the petition.

SECTION 85qw. Subchapter VI of chapter 779 of the statutes is repealed.

SECTION 85rc. 779.80 (3) (a) of the statutes is amended to read:

779.80 (3) (a) The clerk of circuit court in every county shall, at the expense of the county, provide a suitable, well-bound book, record to be called "the hospital lien docket", in which the clerk shall enter the name of the injured person, the date of the event causing the injury and the name of the hospital or other institution making the claim. The said clerk shall make a proper index of the same docket in the name of the injured person and shall receive $\frac{25 \text{ cents}}{25 \text{ cents}}$ the fee prescribed in s. 814.61 (5) for filing each such claim.

SECTION 85rg. 799.02 (1) of the statutes is amended to read:

799.02 (1) If a counterclaim or cross complaint is filed, which arises out of the transaction or occurrence that is the subject matter of the plaintiff's claim and which is beyond the limitations of s. 799.01, the person filing the same shall pay the additional clerks' fee required by s. 59.42 (2) and an additional \$4 suit tax fee prescribed in s. 814.62 (3) (b), and the entire matter shall be tried under chs. 801 to 847 procedure.

SECTION 85rn. 799.08 of the statutes is repealed.

SECTION 85rr. 799.12 (3) of the statutes is amended to read:

799.12 (3) Except in eviction actions, service may be made by mail by leaving the original and necessary copies of the summons with the clerk of court, together with 50 cents for each defendant to cover the expense of mailing, except that a municipality need not advance the mailing fee, but shall be exempt from payment of such fee until the defendant pays costs pursuant to s. 799.25 the fee prescribed in s. 814.62 (4). The court may by rule require the use of registered or certified mail with return receipt requested, in which event the additional fee prescribed in s. 814.62 (4) shall be \$1.50 paid for each defendant. The clerk shall mail a copy to each defendant at the last-known address as specified in the summons. Service of the summons is considered completed when it is mailed, unless the envelope enclosing the summons has been returned unopened to the clerk prior to the return date. All mailing of summonses shall be done in envelopes upon which the clerk's return address appears, with a request to return to that address. Service by mail to obtain a personal judgment shall be limited to the county where the action is commenced.

SECTION 85rw. 799.21 (3) (a) and (b) of the statutes are amended to read:

799.21 (3) (a) Any party may, upon payment of the fees specified in par. (c) <u>prescribed in s. 814.61 (4)</u>, file a written demand for trial by jury. If no party demands a trial by jury, the right to trial by jury is waived forever. In eviction actions, the demand shall be filed at or before the time of joinder of issue; in all other actions within 20 days thereafter.

(b) In counties establishing at least one part-time or full-time court commissioner position under s. 757.68 (1) (b), except in eviction actions which shall be governed by par. (a), demand for trial by jury shall be made at the time a demand for trial is filed. If the party requesting a trial does not request a jury trial, any other party may request a jury trial by filing such the request with the court and mailing copies to all other parties within 15 days from the date of mailing of the demand for trial or the date on which personal notice of demand is given, whichever is applicable. If no party demands a trial by jury, the right to trial by jury is waived forever. The fees specified in par. (c) prescribed in s. 814.61 (4) shall be paid when the demand for a trial by jury is filed.

SECTION 85sc. 799.21 (3) (c) of the statutes is repealed.

SECTION 85sg. 799.24 (1) of the statutes is amended to read:

799.24 (1) ENTRY OF JUDGMENT OR ORDER; NOTICE OF ENTRY THEREOF. When a judgment or an order is rendered, the judge, court commissioner or clerk shall immediately enter it in the case docket and note the date thereof which shall be the date of entry of judgment or order. The clerk, except in municipal and county forfeiture actions, shall mail a notice of entry of judgment to the parties or their attorneys at their last-known address within 3 days of its entry. Any such judgment shall be a docketed judgment for all purposes upon payment of a fee of 50 cents to the clerk the fee prescribed in s. 814.62 (3) (c). The clerk shall enter such the docketed judgment in an appropriate judgment docket book.

SECTION 85sn. 799.25 (1) of the statutes is repealed and recreated to read:

799.25 (1) FILING FEE. The fee prescribed in s. 814.62 (3) (a), if paid.

SECTION 85sr. 799.25 (2) of the statutes is repealed.

SECTION 85sw. 799.25 (3) of the statutes is amended to read:

799.25 (3) MAILING FEE. A The mailing fee of 50 cents or \$1.50 as provided prescribed in s. 799.12 (3) 814.62 (4), if paid.

SECTION 85sx. 799.25 (4) of the statutes is repealed.

SECTION 85sz. 799.25 (9) and (10) (a) and (d) of the statutes are amended to read:

799.25 (9) JURY FEE. A \$24 fee The fee prescribed in s. 814.61 (4) for a jury if demanded under s. 799.21 (3).

(10) (a) On a judgment for \$50 or less, there shall be no attorney's fees; on a judgment for more than \$50 and less than \$100, \$5; on a judgment for \$100 and less than \$200, \$10; on a judgment for \$200 and not more than \$500, \$25; on a judgment for at least \$500 and not more than \$1,000, \$50.

(d) No attorney's attorney fees shall may be taxed in behalf of any party unless the party appears by an attorney other than himself or herself.

SECTION 85tg. 799.255 of the statutes is repealed and recreated to read:

799.255 Small claims fees. In actions under this chapter, the clerk shall collect the fees prescribed in s. 814.62.

SECTION 85tn. 800.02 (2) (a) 8 of the statutes is amended to read:

800.02 (2) (a) 8. Notice that if the defendant makes a deposit and fails to appear in court at the time fixed in the citation, the defendant is deemed to have tendered a plea of no contest and submits to a forfeiture and penalty assessment plus costs, including the fee prescribed in s. 814.65 (1), not to exceed the amount of the deposit. The notice shall also state that the court may decide to summon the defendant rather than accept the deposit and plea.

SECTION 85tr. 800.03 (3) of the statutes is amended to read:

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800.03 (3) The amount of the deposit shall be set by the municipal judge, but shall not be effective until approved by the governing body of the municipality. The amount shall not exceed the maximum penalty for the offense, including any penalty assessment which would be applicable under s. 165.87, plus court costs, including the fee prescribed in s. 814.65 (1).

SECTION 85tw. 800.04 (1) (d) and (2) (c) of the statutes are amended to read:

800.04 (1) (d) If the defendant pleads not guilty and within 10 days after entry of the plea requests a jury trial and pays the required fees, the municipal judge shall promptly transmit all papers and fees in the cause to the clerk of the circuit court of the county where the violation occurred for a jury trial under s. 345.43. The plea of not guilty and request for jury trial may be made by mail. In cases not governed by ss. 345.20 to 345.53, the amount of deposit set out in the citation shall accompany the mailed request. Upon receipt of the request, the circuit court will shall set a time for trial. Any deposit made personally or by mail is forfeited upon nonappearance at the time set for trial. The required fee for a 12-person jury is \$24, plus the applicable suit tax and clerk's fee. The required fee for a 6-person jury is \$12, plus the applicable suit tax and clerk's fee jury is prescribed in s. 814.61 (4).

(2) (c) If the defendant has made a deposit under par. (b) or s. 800.03 and does not appear, he or she is deemed to have tendered a plea of no contest and submits to a forfeiture and a penalty assessment imposed by s. 165.87 plus costs, including the fee prescribed in s. 814.65 (1), not exceeding the amount of the deposit. The court may either accept the plea of no contest and enter judgment accordingly, or reject the plea and issue a summons. If the defendant fails to appear in response to the summons, the court shall issue a warrant under s. 968.09. If the defendant has made a deposit but does appear, the court shall allow the defendant to withdraw the plea of no contest.

SECTION 85uc. 800.09 (1) and (2) (b) of the statutes are amended to read:

800.09 (1) JUDGMENT. If a municipal court finds a defendant guilty it may render judgment by ordering payment of a forfeiture and the penalty assessment imposed by s. 165.87 plus costs of prosecution, including the fee prescribed in s. 814.65 (1), and by imprisonment in default of such the payment. Persons who fail to pay forfeitures, penalty assessments and costs shall be committed to a jail or a house of correction in the county in which the cause of action arose for not more than 90 days and shall be kept at the expense of the municipality. Any person committed under this section may be accorded privileges under s. 56.08. The court may defer payment of any judgment for not more than 60 days. At the time the judgment is rendered, the court shall inform the defendant of the date by which payment of the forfeiture, penalty assessment and costs must be made, and of the possible consequences of failure to make the payment in timely fashion.

(2) (b) If the person arrested and released fails to appear personally or by an attorney at the time fixed for hearing of the case, the defendant may be deemed to have entered a plea of no contest and the money deposited, if any, or such portion thereof as the court determines to be an adequate penalty, plus the penalty assessment and costs, including the fee prescribed in s. 814.65 (1), may be declared forfeited by the court or may be ordered applied upon the payment of any penalty which may be imposed, together with the penalty assessment and costs. In either event, any remaining money shall be refunded to the person who made the deposit.

SECTION 85ug. 800.10 of the statutes is repealed and recreated to read:

800.10 Fees and costs in municipal court. (1) Fees and costs in municipal court are prescribed in s. 814.65.

(2) All forfeitures, fees, penalty assessments and costs paid to a municipal court under a judgment before a municipal judge shall be paid to the municipal treasurer within 7 days after receipt of the money by a municipal judge or other court personnel. At the time

of the payment, the municipal judge shall report to the municipal treasurer the title of the action, the offense for which a forfeiture was imposed and the total amount of the forfeiture, fees, penalty assessments and costs, if any. The treasurer shall disburse the fees as provided in s. 814.65 (1).

SECTION 85un. 801.02 (6) of the statutes is repealed and recreated to read:

801.02 (6) Fees payable upon commencement of a civil action shall be paid to the clerk at the time of filing.

SECTION 85ur. 803.01 (3) (b) 4 of the statutes is amended to read:

803.01 (3) (b) 4. If the appointment, for a plaintiff or a defendant, is after the commencement of the action, it shall be upon motion entitled in the action. If the appointment is for a plaintiff and is made before the action is begun, the petition for appointment shall be entitled in the name of the action proposed to be brought by the minor or incompetent, and the appointment may be made before the summons is served. Upon the filing of a petition for appointment before summons, the clerk may impose a suit tax and filing fee the fee required for the commencement of an action, but in that event no additional suit tax and filing commencement fee shall may be imposed when the summons is filed.

SECTION 85uw. 806.19 (3) of the statutes is amended to read:

806.19 (3) For the purpose of paying any money judgment, the debtor may deposit with the clerk of the court in which the judgment was entered the amount of liability thereon. The clerk shall give the debtor a certificate showing the date and amount of the deposit and identifying the judgment; and shall immediately note on the docket thereof and on the margin of the judgment journal the amount and date of the deposit. The debtor shall immediately give written notice to the owner of record of the judgment and to the owner's attorney of record, personally, or by registered mail, to the last known lastknown post-office address, stating the amount, date and purpose of the deposit, and that it is held subject to the order of such the judgment owner. Ten days after giving the notice, the clerk shall, upon filing proof of such service, satisfy the judgment of record, unless the trial court otherwise orders. Acceptance by such the owner of the sum deposited shall have has the same legal consequences that payment direct by the debtor would have. Payment to the clerk shall include 50 cents clerk's fees the fee prescribed in s. 814.61 (5).

SECTION 85ux. 807.10 (3) of the statutes is amended to read:

807.10 (3) If the amount awarded to a minor by judgment or by an order of the court approving a compromise settlement of a claim or cause of action of said the minor does not exceed \$1,500 \$5,000 (exclusive of interest and costs and disbursements), and if there is no general guardian of the ward, the court may upon application by the guardian ad litem after judgment, or in the order approving settlement, fix and allow the expenses of the action, including attorney's attorney fees and fees of guardian ad litem, authorize the payment of the total recovery to the clerk of the court, authorize and direct the guardian ad litem upon said the payment to satisfy and discharge the judgment, or to execute releases to the parties entitled thereto and enter into a stipulation dismissing the action upon its merits. The order shall also direct the clerk upon such the payment to pay the costs and disbursements and expenses of the action and to dispose of the balance in one of the manners provided in s. 880.04 (2) as selected by the court. The fee for the clerk's services for handling, depositing and disbursing funds under this subsection is prescribed in s. 814.61 (12) (a).

SECTION 85uz. 809.25 (2) (a) 1 of the statutes, as affected by supreme court order effective January 1, 1982, is repealed and recreated to read:

809.25 (2) (a) 1. For filing an appeal, cross-appeal, petition for review, petition to bypass, or other proceeding, \$50.

SECTION 85vb. 809.25 (2) (a) 3 of the statutes is amended to read:

809.25 (2) (a) 3. For comparing for certification of a copy of a record, entry or paper, when the copy is furnished by the person requesting its certification, 10 25 cents for each page.

SECTION 85vc. 809.25 (2) (a) 4 of the statutes is repealed.

SECTION 85vd. 809.25 (2) (a) 5 of the statutes is renumbered 809.25 (2) (a) 4 and amended to read:

809.25 (2) (a) 4. For a certificate and seal, \$1, except for an attorney's certificate of good standing, \$3.

SECTION 85ve. 809.25 (2) (b) of the statutes is amended to read:

809.25 (2) (b) The state is exempt from payment of the fees set forth in sub. par. (a) 1 to 5 4, except that the clerk is not obligated to supply the state with free copies of opinions.

SECTION 85vf. 812.04 (1) of the statutes is amended to read:

812.04 (1) Upon payment to the clerk of court of a clerk's fee of \$3 and a suit tax specified in s. 814.21 (1) (a) for actions under s. 799.01 (4) (b) and a suit tax of \$5 in other garnishment actions the fee prescribed in s. 814.62 (1), the clerk shall issue a garnishee summons together with sufficient copies to the plaintiff or his or her attorney; the summons form may be in blank, but must carry the court seal.

SECTION 85vg. Chapter 814 (title) of the statutes is amended to read:

CHAPTER 814

COURT COSTS AND FEES IN COURTS OF RECORD

SECTION 85vk. Subchapter I (title) of chapter 814 of the statutes is created to read:

CHAPTER 814

SUBCHAPTER I COSTS IN CIVIL ACTIONS AND SPECIAL PROCEEDINGS (to precede s. 814.01)

SECTION 85vm. 814.01 (3) of the statutes is amended to read:

814.01 (3) In an action for assault and battery, false imprisonment, libel, slander, malicious prosecution, criminal conversation invasion of privacy or seduction, if the a plaintiff who recovers less than \$50 damages he shall recover no more costs than damages.

SECTION 85vn. 814.04 (1) of the statutes is amended to read:

814.04 (1) (title) ATTORNEY FEES. (a) When the amount recovered or the value of the property involved is \$1,000 or over, the costs (exclusive of disbursements) attorney fees shall be \$100; when it is less than \$1,000 and is \$500 or over, \$50; when it is less than \$500 and is \$200 or over, \$25; and when it is less than \$200, \$15.

(b) When no money judgment is demanded and no specific property is involved, or where it is not practical to ascertain the money value of the rights involved, the costs attorney fees under par. (a) shall be fixed by the court, but shall not be less than fifteen dollars \$15 nor more than one hundred dollars \$100.

SECTION 85vp. 814.04 (1) (c) of the statutes is created to read:

814.04 (1) (c) No attorney fees may be taxed on behalf of any party unless the party appears by an attorney other than himself or herself.

SECTION 85vq. 814.04 (2) of the statutes is amended to read:

814.04 (2) DISBURSEMENTS. All the necessary disbursements and fees of officers allowed by law; the suit tax; the compensation of referees; a reasonable disbursement for the service of process or other papers in an action when the same are served by a person authorized by law other than an officer, but in no event shall such the item may not exceed the authorized sheriff's fee for the same service; amounts actually paid out for certified

copies of papers and records in any public office; postage, telegraphing, telephoning and express; adverse examinations depositions including copies; plats and photographs, not exceeding \$50 for each such item; an expert witness fee of \$25 not exceeding \$100 for each expert who testifies, exclusive of the standard witness fee and mileage which shall also be taxed for each such expert; and in actions relating to or affecting the title to lands, the cost of procuring an abstract of title to such the lands. Guardian ad litem fees shall not be taxed as a cost or disbursement.

SECTION 85vr. 814.04 (3) of the statutes is repealed.

SECTION 85vs. 814.08 (1) of the statutes is amended to read:

814.08 (1) In actions appealed from municipal court, where there is no new trial, if the judgment is affirmed or the appeal dismissed the respondent shall have costs; if reversed, the appellant; if affirmed in part and reversed in part, the court may award the costs or such part thereof as is just to either party. Where there is a new trial, costs shall be awarded to the successful party; but if the appeal is from a judgment in favor of the appellant he or she shall have costs only if he or she obtains a more favorable judgment, and otherwise the respondent shall have costs. In all such those cases full costs shall be $\frac{$10 \text{ fees}}{10 \text{ fees}}$ the applicable fee under s. 814.61 (8) and all disbursements made for state tax, return of the judge, and officers' and witnesses' fees, together with all costs taxable in the municipal court in the action.

SECTION 85vt. 814.21 of the statutes is repealed.

SECTION 85vx. 814.29 (1) of the statutes is amended to read:

814.29 (1) Any person may commence, prosecute or defend any action or proceeding in any court, or any writ of error or appeal therein, without being required to give security for cost or to pay any service or elerk's fee or suit tax, upon filing in said the court, and receiving approval of the affidavit by the court, his <u>or her</u> affidavit that because of his <u>or</u> <u>her</u> poverty <u>he the person</u> is unable to pay the costs of said the action or proceeding, or any writ of error or appeal therein, or to give security for the same, and that <u>he the person</u> believes that he <u>or she</u> is entitled to the redress that he <u>or she</u> seeks in such the action or proceeding, or writ of error or appeal, and setting forth briefly the nature of <u>his the</u> cause or appeal, or defense. If such the person subsequently recovers costs, the recovered amount shall first be applied to pay any service and filing fees which were waived under this subsection. Nothing contained in this <u>This</u> section shall does not prevent the affiant from recovering any service or elerk's fees or any suit tax waived under this section. If such the person subsequently recovers these costs, the recovered amount shall be used to pay any costs waived under this section.

SECTION 85vy. Subchapter II of chapter 814 of the statutes is created to read:

CHAPTER 814 SUBCHAPTER II COURT FEES (to follow s. 814.51)

814.60 Criminal actions; fees of the clerk of court. (1) In a criminal action, the clerk of court shall collect a fee of \$20 for all necessary filing, entering, docketing or recording, to be paid by the defendant when judgment is entered against the defendant. Of the fees received by the clerk under this subsection, the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(2) In addition to any fine imposed, a defendant shall be required to pay any applicable:

- (a) Penalty assessment imposed by s. 165.87;
- (b) Domestic abuse assessment imposed by s. 973.055;
- (c) Driver improvement surcharge imposed by s. 346.655;

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(d) Natural resources assessment imposed by s. 29.997; and

(e) Natural resources restitution payment imposed by s. 29.998.

814.61 Civil actions; fees of the clerk of court. In a civil action, the clerk of court shall collect the following fees:

(1) COMMENCEMENT OF ACTIONS. (a) At the commencement of all civil actions and special proceedings not specified in ss. 814.62 to 814.66, \$40. This includes actions and proceedings commenced by a government unit as defined in s. 108.02 (28).

(b) Of the fees received by the clerk under this subsection, the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(2) CHANGE OF VENUE. (a) Except as provided in par. (b), on a change of venue at commencement in the court to which the action is transferred, a fee equal to the fee paid by the plaintiff to commence the action. The transferring court, in its order for change of venue, shall make a finding as to which party's actions necessitated the change of venue and shall order that party to pay the fee, which shall not be taxed as a cost in the action.

(b) If a change of venue is ordered for the reasons set forth in s. 801.54 (1), (2) or (4), no fee may be charged.

(c) If a change of venue is ordered upon stipulation of the parties under s. 801.54 (3), the fee specified in par. (a) shall be shared equally by the parties.

(3) THIRD PARTY COMPLAINT. When any defendant files a 3rd party complaint, the defendant shall pay a fee of \$30. The defendant shall pay only one such \$30 fee in an action. Of the fees received by the clerk under this subsection, the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(4) JURY FEE. For a jury in all civil actions, except a garnishment action under ch. 812, a nonrefundable fee of \$2 per juror demanded to hear the case to be paid by the party demanding a jury within the time permitted to demand a jury trial. If the jury fee is not paid, no jury may be called in the action, and the action may be tried to the court without a jury.

(5) JUDGMENTS, WRITS, EXECUTIONS, LIENS, WARRANTS, AWARDS, CERTIFICATES. The clerk shall collect a fee of \$3 for the following:

(a) Issuing executions, certificates, commissions to take depositions, transcripts from judgment docket, and any writs not commencing an action or special proceeding.

(b) Filing and docketing judgments, transcripts of judgments, liens, warrants and awards, including filing and docketing assignments or satisfactions of judgments, liens or warrants.

(6) FOREIGN JUDGMENTS. On filing a foreign judgment under s. 806.24, \$10.

(7) REVISION OF JUDGMENT IN ACTION AFFECTING THE FAMILY. Upon the filing of any petition under s. 767.32 (1) or any motion, by either party, for the revision of a judgment in an action affecting the family, \$20. Of the fees received by the clerk under this subsection, the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(8) APPEAL FROM MUNICIPAL COURT OR ADMINISTRATIVE DECISION. (a) On appeal from municipal court or on review of any administrative decision, including an appeal from a commission's award in a condemnation action under ch. 32:

1. If the appeal or review is by certiorari or on the record, \$25.

2. If a new trial is authorized and requested, \$40.

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(b) Of the fees received by the clerk under this subsection, the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(9) TRANSMITTING DOCUMENTS. For certifying and transmitting documents upon appeal, writ of error, change of venue, for enforcing real estate judgments in other counties, or for enforcing judgments in other states, \$10 plus postage.

(10) COPIES. For copies, certified or otherwise, of any document for which a specific fee is not established by this section, or for comparison and attestation of copies not provided by the clerk, \$1 per page.

(11) SEARCHES. For searching files or records to locate any one action when the person requesting the same does not furnish the docket or file number of the action, or to ascertain the existence or nonexistence of any instrument or record in the clerk's custody, \$4.

(12) RECEIVING AND DISBURSING MONEY. (a) Trust funds and small estates. 1. For receiving a trust fund, or handling or depositing money under s. 757.25, 807.10 (3) or 880.04 (2) (a), at the time the money is deposited with the clerk, a fee of \$10 or 0.5% of the amount deposited, whichever is greater. In addition, a fee of \$10 shall be charged upon each withdrawal of any or all of the money deposited with the clerk.

2. If the clerk is required by court order or by law to deposit any of the funds in subd. 1 in an account in a bank, savings and loan or other suitable financial institution, the type of account shall be in the clerk's discretion unless the court specifies a particular type of account in its order. In depositing the funds into any account, the clerk shall act as a conservator, not as a trustee, and shall not be held liable or responsible for obtaining any specific rate of interest on the deposit.

(b) Maintenance payments and support. For receiving and disbursing money deposited as payment for maintenance payments, child support or family support payments, under interim or final orders in an action affecting the family, an annual fee of \$10 to be paid by the party ordered to make payments. The court shall order the annual fee to be paid at the time of, and in addition to, the first payment to the clerk in each year for which payments are ordered. If the annual fee is not paid when due, the clerk shall not deduct the annual fee from the maintenance or support payment, but:

1. The clerk has standing to move the court for a remedial sanction under ch. 785.

2. The annual fee is increased to \$20. The \$20 fee shall be doubled each succeeding year in which the annual fee remains unpaid, but the total annual fee shall not exceed \$320.

814.62 Fees in garnishment, wage earner and small claims actions. The clerk of court shall collect the following fees:

(1) GARNISHMENT ACTIONS. The fee for commencing a garnishment action under ch. 812, including actions under s. 799.01 (4) (b), is \$10. Of the fees received by the clerk under this subsection, the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(2) WAGE EARNER ACTIONS. The fee for commencing wage earner amortization proceedings under s. 128.21 is \$10.

(3) SMALL CLAIMS ACTIONS. (a) In a small claims action under ch. 799, at the time of issuance of a summons or other process in a proceeding not commenced by a summons, the plaintiff shall pay to the clerk of court a fee of \$10.

(b) If a counterclaim or cross complaint is filed, which arises out of the transaction or occurrence that is the subject matter of the plaintiff's claim and which is beyond the limitations of s. 799.01, the person filing the same shall pay a fee of \$30, and the entire matter shall be tried using the procedure under chs. 801 to 847.

(c) For all other services of the clerk in a small claims action, the clerk shall collect the fees prescribed in s. 814.61, except that the fee for docketing a judgment in a small claims action shall be \$1.

(d) Of the fees received by the clerk under pars. (a) and (b), the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

(4) MAILING FEE. For service by mail under s. 799.12 (3), the clerk shall collect \$2 for each defendant to cover the expense of mailing. If service by certified mail return receipt requested is required, the clerk shall collect for each defendant \$2 plus the cost for the certified mailing, rounded up to the nearest dollar.

814.63 Fees in forfeiture actions. (1) In all forfeiture actions in circuit court, the clerk of court shall collect a fee of \$10 to be paid by the defendant when judgment is entered against the defendant.

(2) Upon the disposition of a forfeiture action in circuit court for violation of a municipal ordinance, the municipality shall pay a nonrefundable fee of \$5 to the clerk of circuit court.

(3) In addition to any forfeiture imposed, the defendant shall be required to pay any applicable:

(a) Penalty assessment imposed by s. 165.87;

(b) Driver improvement surcharge imposed by s. 346.655;

(c) Natural resources assessment imposed by s. 29.997; and

(d) Natural resources restitution payment imposed by s. 29.998.

(4) In forfeiture actions in which a municipality prevails, costs and disbursements shall be allowed to the municipality subject only to such limitation as the court may direct.

(5) Of the fees received by the clerk under sub. (1), the county treasurer shall pay 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the county.

814.64 Fees on appeal to court of appeals or supreme court. The fees on appeal to the court of appeals and the supreme court are prescribed in s. 809.25 (2).

814.65 Fees of the municipal court (1) COURT COSTS. In a municipal court action, the municipal judge shall collect a fee of \$10 on each separate matter, whether it is on default of appearance, a plea of guilty or no contest, on issuance of a warrant or summons or the action is tried as a contested matter. Of each \$10 fee received by the judge under this subsection, the municipal treasurer shall pay monthly 50% to the state treasurer for deposit in the general fund and shall retain the balance for the use of the municipality.

(2) WITNESS AND INTERPRETER'S FEES. The fees of witnesses and interpreters shall be paid as specified in s. 814.67.

(3) ATTORNEY FEES. A municipal court shall not impose and collect attorney fees.

(4) TAXATION OF FEES AND COSTS. Other than fees specified in sub. (1), no fees or costs are taxable by a municipality to a party before a municipal court unless it is directly chargeable to the municipality as a disbursement, such as service of process costs.

(5) COSTS AND FEES ON APPEAL. On appeal from municipal court, the appellant shall pay the fee prescribed in s. 814.61 (8). The appellant shall also pay a fee of \$10 for the transcript prepared under s. 800.14 (5). Costs shall be as provided in s. 814.08.

814.66 Fees of register in probate. (1) The register in probate shall collect the following fees:

(a) For filing a petition whereby any proceeding in estates of deceased persons is commenced, if the gross estate or value of the property is 10,000 or less, a fee of 10; if the gross estate is more than 10,000, a fee of 0.1% of the amount of the gross estate. The fees shall be paid at the time of the filing of the inventory or other documents setting forth the value of the estate in the proceedings, and shall apply to inventories filed in testamentary trusts and to the proceeds passing by virtue of revocable inter vivos trusts. The fees fixed in this paragraph shall also be paid in survivorship proceedings, and in the survivorship proceedings the value shall be based on the value of the property passing to the survivors.

(b) For filing a petition for guardianship of the estate under ch. 880 or an application for conservatorship under ch. 880, if the gross estate or value of the property is \$10,000 or less, a fee of \$10; if the gross estate is more than \$10,000, a fee of 0.1% of the amount of the gross estate. The fee shall be paid at the time of filing of the inventory or other documents setting forth the value of the estate in the proceedings.

(c) For a certificate terminating a life estate or homestead interest, \$3, but the fee shall not be collected if the termination is consolidated with probate or administration proceedings.

(d) For a certificate or judgment of descent of lands, the same fees shall be charged and collected as are charged in estate proceedings in par. (a) based upon the valuation of the property passing by the certificate or judgment of descent.

(e) For filing objections to the probate of a will, \$20, except that this fee may be waived by the court when objection is filed by a guardian ad litem or attorney for a person in military service. The court may order a refund of the fee to the objector from the assets of the estate.

(f) For receiving a will for safekeeping, except under s. 856.05 (1), \$10.

(g) For each certificate issued by the registers in probate or circuit judges, \$3.

(h) For copies, certified or otherwise, of records or other papers in the custody and charge of registers in probate, or for the comparison and attestation of copies not provided by the registers, \$1 per page.

(i) For filing claims against estates, \$3. The \$3 fee shall be added on to the amount of the claim and may be recovered as part of the claim.

(j) For searching files or records to locate any one action when the person requesting the same does not furnish the docket or file number of the action, or to ascertain the existence or nonexistence of any instrument or record in the clerk's custody, \$4.

(2) For purposes of determining fees payable under sub. (1), the following shall apply:

(a) United States government bonds which by their terms are payable to another person upon death of the original registered owner are included in his or her gross estate and not subject to the fee for terminating a life estate.

(b) Life insurance, retirement benefits or annuities are excluded unless paid or payable to the estate or personal representative in which case they are included.

(c) If survivorship proceedings are pursued independent of probate or administration, a fee shall be collected for each proceeding, and the fee shall not be less than that payable if the proceedings were consolidated.

(d) Proceedings to administer assets subsequent to entry of final judgment in an estate are subject to fees as separate proceedings. The fees shall not be less than those which would have been chargeable if the assets had been included in the original proceedings.

(e) The value of decedent's interest in real estate shall be diminished by the unpaid balance on duly recorded or filed liens and mortgages.

(f) Special administrations are subject to filing fees, the fees to be credited upon fees for subsequent general administration or probate.

(3) The register in probate shall, on the first Monday of each month, pay into the office of the county treasurer all fees collected by him or her and in his or her hands and still unclaimed as of that day. Each county treasurer shall make a report under oath to the state treasurer on or before the 5th day of January, April, July and October of all fees received by him or her under sub. (1) (a) to (f) up to the first day of each of those months and shall at the same time pay 50% of the fees to the state treasurer for deposit in the general fund. Each county treasurer shall retain the balance of fees received by him or her under this section for the use of the county.

814.67 Fees of witnesses and interpreters. (1) The fees of witnesses and interpreters shall be as follows:

(a) For attending before a municipal judge, an arbitrator, or any officer, board or committee:

1. For witnesses, \$5 per day.

2. For interpreters, \$10 per one-half day or such higher fees as the municipality or county board may establish.

(b) For attending before any other court:

1. For witnesses, \$16 per day.

2. For interpreters, \$10 per one-half day or such higher fees as the county board may establish.

(c) For traveling, at the rate of 20 cents per mile going and returning from his or her residence if within the state; or, if without the state, from the point where he or she crosses the state boundary to the place of attendance, and returning by the usually traveled route between such points.

(2) A witness or interpreter is entitled to fees only for the time he or she is in actual and necessary attendance as such; and is not entitled to receive pay in more than one action or proceeding for the same attendance or travel on behalf of the same party. A person is not entitled to fees as a witness or interpreter while attending court as an officer or juror. An attorney or counsel in any cause may not be allowed any fee as a witness or interpreter therein.

814.68 Fees of court commissioners. (1) PART-TIME COURT COMMISSIONERS. A parttime court commissioner appointed under s. 757.68 (2) shall collect the following fees:

(a) A fee of \$1 for each decision, signing or filing of a document or other ministerial act required by law performed by a part-time court commissioner. This paragraph does not apply to testimonial proceedings or depositions taken before a court commissioner.

(b) For the following duties performed by a part-time court commissioner held in the county courthouse or other court facilities provided by law, reasonable compensation as fixed by the court but not more than the hourly equivalent of the salary of a judge of the court:

1. Every attendance upon the hearing of any motion for an order which a court commissioner is authorized to grant and for attendance upon any motion or an official act to be done by the court commissioner.

2. Conducting a hearing and deciding on the issuance of a writ of habeas corpus, certiorari, ne exeat and alternate writs of mandamus.

3. Attendance upon the taking of testimony or examination of witnesses in any matter held outside the county courthouse or other court facilities provided by law, whether acting as a referee or otherwise.

(2) SUPPLEMENTARY EXAMINATIONS. For attendance upon an examination under ch. 816, a court commissioner shall collect a fee of \$15 to be paid upon the issuance of the order under s. 816.03 (1). The fee shall be returned in any case where it appears by

affidavit filed that the order was not served upon the judgment debtor. This fee is the only fee a court commissioner is entitled to for proceedings under ch. 816.

814.69 Fees of court reporters; transcripts. A court reporter shall collect the following fees:

(1) For a transcript under s. 757.57 (2) or (3), a fee at the rate of 50 cents per 25-line page for the original and 15 cents per 25-line page for the duplicate. The fee shall be paid by the county treasurer upon the certificate of the clerk of court.

(2) For a transcript under s. 757.57 (5), a fee from the party requesting the transcript at the rate of 60 cents per 25-line page for the original and 20 cents per 25-line page for each copy. If the request is by the state or any political subdivision thereof, the fees of the reporter shall be at the rates provided in sub. (1).

(3) A reporter may make a special charge, pursuant to arrangement with the party requesting the same, for furnishing typewritten transcripts of testimony and proceedings from day to day during the progress of any trial or proceeding.

(4) For purposes of this section, a page other than the final page of a transcript shall consist of any 25 or more consecutive typewritten lines, double-spaced, on paper not less than 8 1/2 inches in width, with a margin of not more than 1 1/2 inches on the left and five-eighths of an inch on the right, exclusive of lines disclosing page numbering; type shall be standard pica with 10 letters to the inch. Questions and answers shall each begin a new line. Indentations for speakers or paragraphs shall be not more than 15 spaces from the left margin.

814.70 Fees of sheriffs. The sheriff shall collect the following fees:

(1) SERVICE OF PROCESS. For each service or attempted service of a summons or any other process for commencement of an action, a writ, an order of injunction, a subpoena or any other order, \$8 for each defendant or person. If there is more than one defendant or person to be served at a given address, \$4 for each additional defendant or person.

(2) EXECUTION ON JUDGMENT. For serving an execution on a judgment demanding payment thereof or other writ not provided for, \$8.

(3) TRAVEL; CIVIL PROCESS. For travel in serving any summons, writ or other process, except criminal warrants:

(a) In counties having a population of less than 500,000, 20 cents for each mile actually and necessarily traveled.

(b) In counties having a population of 500,000 or more, \$2 for each party to be served in each action. Only one charge may be imposed if there is more than one person to be served at a given address.

(4) TRAVEL; CRIMINAL PROCESS. For travel in serving any criminal process:

(a) In counties having a population of less than 500,000, 20 cents per mile.

(b) In counties having a population of 500,000 or more, \$2 for each person served within the county from which process issued, or 20 cents per mile if served outside the county.

(c) The actual and necessary disbursements for board and conveyance of the prisoner.

(5) COLLECTION OF MONEY. For collecting and paying over all sums upon any execution, writ or process for the collection of money, 10% on the first \$300; 5% on the next \$300 or any part thereof; and 3% on any excess over \$600; but the whole fee may not exceed \$60.

(6) COPIES. Making a copy of any bond, undertaking, summons, writ, complaint or other paper served or taken, when required by law or demanded by a party, and if not furnished by a party to the action or attorney, \$1 per page.

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(7) ADVERTISING PERSONAL PROPERTY. Advertising goods and chattels for sale upon execution, writ or process, \$1.50. If there is more than one execution, writ or process in the hands of the sheriff against the same defendants, there shall be only one advertising fee charged in the whole, which shall be on the execution having priority.

(8) SEIZURE OF PROPERTY; EVICTIONS. For serving any writ or other process with the aid of the county, \$8; and \$10 per hour for each deputy assigned to inventory the property when seizing property on attachment, replevin, execution or evicting on a writ of restitution or writ of assistance, plus all necessary expenses incurred thereby.

(9) SALES OF REAL ESTATE. (a) A fee of \$50, of which \$25 shall be prepaid and nonrefundable, for all necessary activities of the sheriff in connection with the sale of real estate by the sheriff or other officers, under any judgment or order of court, or on foreclosure by advertisement, and making all the necessary papers and notices, including but not limited to:

1. Drawing an advertisement of real estate.

2. Issuing every certificate of sale of real estate.

3. Drawing, executing and acknowledging a deed pursuant to a sale of real estate.

4. Posting notices of sheriff's sale.

5. Filing a copy of certificate of sale with register of deeds.

(b) For travel in making the sale, to be computed from the courthouse, 20 cents per mile going and returning.

(10) PERSONAL PROPERTY; POSSESSION AND STORAGE. All necessary expenses incurred in taking possession of any goods or chattels and preserving the same as shall be just and reasonable in the opinion of the court.

(11) PRINTING ADVERTISEMENTS. All fees allowed by law and paid to any printer for any advertisement required to be published by the sheriff.

(12) NOTICES OF SALE. For the posting of notices of sale of personal property or posting any other notice and making a return thereon, \$4 for the first posting and \$2 for each additional posting.

814.71 Fees of city police, constables and village marshals. City police, constables and village marshals shall collect the same fees as those prescribed for sheriffs in s. 814.70 for similar services.

814.72 Fees of appraisers. For appraisals under s. 815.19, each appraiser shall collect a fee of \$8, plus \$10 per hour. The fee shall be paid by the officer and returned as a disbursement on the writ of attachment or execution.

SECTION 85wb. 815.19 (1) of the statutes is amended to read:

815.19 (1) Personal property shall be bound from the time it is seized. Whenever personal property shall be is seized on attachment or execution and any part thereof shall be of the property is exempt therefrom and such the exemption shall be is claimed by the debtor or the debtor's spouse, the officer making such the seizure shall, upon request by either of them, or may upon the officer's motion, cause said the exempt property to be appraised by 2 disinterested freeholders of the county, who shall first be sworn by the officer to make a true appraisement thereof, which appraisement shall be in writing, be signed by the appraisers and be prima facie evidence of the value of the property appraised. The appraisement, together with the true inventory of all the property seized, shall be returned with the writ. The fees of each of such the appraisers shall be not less than \$1 nor more than \$7 as shall be fixed by the county board for each day engaged in such appraisement, and shall be paid by the officer and returned as a disbursement on the writ are prescribed in s. 814.72.

SECTION 85wg. 815.62 of the statutes is amended to read:

815.62 Lien, how preserved after execution sale; clerk's fee. To preserve the lien of the original judgment upon lands and subject them to sale on execution under s. 815.61, the person aggrieved shall, within twenty 20 days after the payment for which he or she claims a contribution, file an affidavit with the clerk of the court in which the original judgment was rendered, stating the sum paid and his or her claim to use such the judgment for the reimbursement thereof; and the clerk shall enter in the margin of the docket of such the judgment, the sum so paid and that such the judgment is claimed to be a lien to that amount. To preserve such the lien upon property situated in some other county, a similar affidavit and notice must be filed with the clerk of the court and a like entry made upon the docket of such the judgment in such that county. The clerk's fee therefor shall be one dollar for making the entry upon the docket is prescribed in s. 814.61 (5).

SECTION 85wn. 816.035 (2) of the statutes is repealed and recreated to read:

816.035 (2) Upon issuance of the order, the court commissioner shall collect the fee prescribed in s. 814.68 (2) for attendance upon the examination.

SECTION 85wr. 851.74 of the statutes is repealed and recreated to read:

851.74 Fees in probate matters. The fees of the register in probate are prescribed in s. 814.66.

SECTION 85ww. 880.04 (2) (a) of the statutes is amended to read:

880.04(2) (a) Deposit in a savings account in a bank, the payment of whose accounts in cash immediately upon default of such the bank are insured by the federal deposit insurance corporation; or invest in the stock of a savings and loan association, payment of whose stock by substitution of stock in another and similar savings and loan association is insured by the federal savings and loan insurance corporation, in case of default in payment. The fee for the clerk's services in depositing and disbursing the funds under this paragraph is prescribed in s. 814.61(12) (a).

SECTION 85xc. 880.07 (title) of the statutes is amended to read:

880.07 (title) Petition; fees.

SECTION 85xg. 880.07 (4) of the statutes is created to read:

880.07 (4) If a petition for guardianship of the estate is filed, the fee prescribed in s. 814.66 (1) (b) shall be paid at the time of filing of the inventory or other documents setting forth the value of the estate.

SECTION 85xn. 880.31 (7) of the statutes is created to read:

880.31 (7) If an application for conservatorship if filed, the fee prescribed in s. 814.66 (1) (b) shall be paid at the time of the filing of the inventory or other documents setting forth the value of the estate.

SECTION 85xr. 885.05 of the statutes, as affected by chapter (Assembly Bill 465), laws of 1981, is repealed and recreated to read:

885.05 Witness and interpreter fees. The fees of witnesses and interpreters are prescribed in s. 814.67.

SECTION 85pc. 941.29 (6) of the statutes is created to read:

941.29 (6) The prohibition against firearm possession under this section does not apply to any correctional officer employed before the effective date of this subsection (1981), who is required to possess a firearm as a condition of employment. This exemption applies if the officer is eligible to possess a firearm under any federal law and applies while the officer is acting in an official capacity.

SECTION 86. Laws of 1979, chapter 221, section 903g (15) is amended to read:

(Laws of 1979, chapter 221) Section 903g (15) In addition to the authorization in chapter.... (this act) 221, laws of 1979, section 2006 (2) (a), the regional crime lab shall be relocated from its currently leased facility in the city of New Berlin to a state-owned

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facility in a new location within $36 \underline{45}$ months after the effective date of this act. The new location must be served by mass transportation and be centrally located to the major users of the crime lab.

SECTION 87. Laws of 1981, chapter 20, section 2020 (4) (ag) and (ar), as created by chapter 93, laws of 1981, are amended to read:

(Laws of 1981, chapter 20) Section 2020 (4) (ag) For the start up of day care programs, \$75,000 in <u>federal</u> fiscal year 1981-82 and \$75,000 in <u>federal</u> fiscal year 1982-83;

(ar) For runaway services, \$100,000 in <u>federal</u> fiscal year 1981-82 and \$100,000 in <u>federal</u> fiscal year 1982-83.

SECTION 88. Laws of 1981, chapter 20, section 2020 (4) (c) is amended to read:

(Laws of 1981, chapter 20) Section 2020 (4) (c) For monitoring foster home placements, up to \$140,000 in fiscal year 1981-82 and up to \$51,000 in fiscal year 1982-83 \$191,000 in the 1981-83 biennium;

SECTION 89. Laws of 1981, chapter 20, section 2042 (5) is amended to read:

(Laws of 1981, chapter 20) Section 2042 (5) STATE AID DISTRIBUTION SCHEDULE. $335,000,000 \\ 120,000,000$ of the amounts to be distributed to school districts under section 121.15 (1) (a) of the statutes in June 1982 shall instead be distributed in July 1982.

SECTION 90. Laws of 1981, chapter 20, section 2057 (6) (a) is amended to read:

(Laws of 1981, chapter 20) Section 2057 (6) (a) Notwithstanding any other provision of law, the secretary of administration may approve a request from any state agency as defined in section 20.001 (1) of the statutes to transfer moneys in fiscal year 1981-82 or fiscal year 1982-83 from one of its sum certain general purpose revenue appropriations for state operations as designated in the schedule under section 20.005 (2) of the statutes to another such general purpose revenue sum certain appropriation for state operations if the secretary determines that this will allow the requesting state agency to more equitably implement the general appropriations reductions included as a part of this act chapter 20, laws of 1981, or chapter (this act), laws of 1981. Notwithstanding any other law or any determination made under this act chapter 20, laws of 1981, or chapter (this act), laws of 1981, the secretary may similarly approve a transfer of positions funded from one of its sum certain general purpose revenue appropriations for state operations to another such appropriation for this purpose during this period.

SECTION 2006. Nonstatutory provisions; building commission.

(1) 1981-83 STATE BUILDING PROGRAM CHANGES. (a) In chapter 20, laws of 1981, section 2006 (1) the following projects are added to the 1981-83 state building program and the appropriate totals are adjusted accordingly:

1.	In paragraph (a): Projects financed by general fund supported		
	borrowing: Crime lab relocation (department of justice)	\$	3,000,000
2.	Total general fund supported borrowing In paragraph (c), under projects financed by general fund supported borrowing:	\$	3,000,000
	Lincoln Hills perimeter security Waupun health care facility	\$	1,730,000 1,250,000
•	Ethan Allen health care remodeling Kettle Moraine perimeter security		335,000 3,320,000
3.	In paragraph (e): Projects financed by general funds supported borrowing:		
	Armory replacement (total project all funding sources \$1,900,000)	\$	488,000
4.	Total general fund supported borrowing In paragraph (f):	\$	488,000
	Projects financed by segregated fund supported borrowing:		4 407 000
	Pheasant propagation facilities Total segregated fund supported borrowing	\$\$	<u>1,107,000</u> 1,107,000

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5.	In paragraph (i): Projects financed borrowing:	by general fund supported		
	Madison -	Birge Hall remodeling, phase 2 King Hall remodeling 1410 Johnson Dr. remodeling Biochemistry addition Chilled water line extension		1,231,0002,348,0002,100,0007,250,000600,000
	Milwaukee -	Swine teaching and research facility Downer buildings remodeling Enderis Hall remodeling		1,500,000 5,670,000 2,740,000
	Stevens Point - Stout -	Learning resources center addition Vocational rehabilitation remodeling Graphics/photography facilities Student center		8,396,000 2,220,000 3,000,000
	(total project	all funding sources \$7,100,000)		3,100,000
		fund supported borrowing by program revenue supported	\$ 4	0,155,000
	La Crosse [~] -	Cartwright student center addition t all funding sources \$5,895,800) Student center	\$	2,623,000
		all funding sources \$7,100,000)		2,500,000
	Total program r	revenue supported borrowing	\$	5,123,000

(am) In chapter 20, laws of 1981, section 2006 (1) (c), under projects financed by general fund supported borrowing, the amount authorized for the correctional institution under section 46.05 (1n) of the statutes is increased from \$2,700,000 to \$7,000,000 and the appropriate totals are adjusted accordingly.

(b) In chapter 20, laws of 1981, section 2006 (1) (i), under projects funded by program revenues, the amount authorized for the Stout student center remodeling and addition is increased from \$1,100,000 to \$1,500,000.

SECTION 2015. Nonstatutory provisions; employment relations department.

(1) CUMULATIVE PAY ADJUSTMENTS FOR NONREPRESENTED STATE CLASSIFIED EM-PLOYES. (a) Notwithstanding the authority of the administrator of the division of personnel in the department of employment relations to promulgate rules, no nonrepresented employe in the state classified service may, on or after the effective date of this act, receive any cumulative pay adjustment if his or her rate of compensation exceeds the maximum of the pay range to which his or her position is assigned. No nonrepresented employe in the state classified service may receive any cumulative pay adjustment which causes the employe's compensation to exceed the maximum of the pay range for the class to which his or her position is assigned.

(b) Nothing in section 230.44 (1) (c) of the statutes authorizes an appeal to the personnel commission based on a denial of a cumulative pay adjustment under this subsection.

(c) This subsection does not apply after the general effective date of the 1983-85 budget act.

(2) COMPENSATION UPON DEMOTION OR DISPLACEMENT. (a) Notwithstanding the authority of the administrator of the division of personnel in the department of employment relations to promulgate rules under section 230.05 (5) and 230.34 (2) of the statutes, no nonrepresented employe in the state classified service who, in lieu of layoff, on or after the effective date of this act is demoted or exercises the right of displacement may receive compensation greater than the maximum of the pay range for the position which the employe obtains by demotion or displacement.

(b) Nothing in section 230.44 (1) (c) of the statutes authorizes an appeal to the personnel commission based on a reduction in pay under this subsection.

(c) This subsection does not apply after the general effective date of the 1983-85 budget act.

(3) COMPENSATION UPON RESTORATION TO A LOWER PAY RANGE POSITION. (a) Notwithstanding the authority of the administrator of the division of personnel in the department of employment relations to promulgate rules under sections 230.05 (5) and 230.31

of the statutes, no nonrepresented employe in the state classified service who before, on or after the effective date of this act is laid off from a position in an agency and on or after the effective date of this act is restored to a vacant position in that agency, which position has a lower pay range than the employe's prior position, may receive compensation greater than the maximum of the pay range for the position to which the employe is restored.

(b) Nothing in section 230.44 (1) (c) of the statutes authorizes an appeal to the personnel commission based on a reduction in pay under this subsection.

(c) In this subsection, "agency" has the meaning provided in section 230.03 (3) of the statutes.

(d) This subsection does not apply after the general effective date of the 1983-85 budget act.

SECTION 2020. Nonstatutory provisions; health and social services.

(2) WORK PROGRAM. Of the funding available under section 20.435 (2) (b) of the statutes for fiscal year 1982-83, \$83,000 may be expended only with the approval of the joint committee on finance under SECTION 2033 (1) of this act.

(3) FOX LAKE CANTEEN OPERATIONS. (a) The authorized FTE positions for the department of health and social services are increased by 1.5 PRO positions and decreased by 1.5 GPR positions for fiscal year 1982-83, to reflect the use of program revenue funding for salary and fringe benefit expenses of Fox Lake correctional institution employes engaged in vending stand and canteen operations.

(b) The department of health and social services shall study the impact of the funding conversion on inventory, pricing and mark-up policies and gross sales and profit of the Fox Lake canteen operation. The study shall include an assessment of the feasibility of converting correctional canteen positions at all institutions to PRO positions. The department shall report to the joint committee on finance not later than January 1, 1983.

(4) KIDNEY DISEASE AIDS. As part of its 1983-85 biennial budget request, the department of health and social services shall submit a proposal for containing the cost of the kidney disease aids program, incorporating cost-sharing methods or other recommendations.

SECTION 2022. Nonstatutory provisions; higher educational aids board.

(1) TRANSFER OF DIVISION FOR EDUCATIONAL OPPORTUNITY. (a) On July 1, 1982, all records, material, supplies and capital equipment of the division for educational opportunity in the higher educational aids board are transferred to the department of public instruction.

(b) All rules and orders issued and all contracts entered into by the higher educational aids board relating to the functions of the division for educational opportunity prior to July 1, 1982, shall remain in effect until modified or rescinded by the department of public instruction.

(c) On July 1, 1982, there is transferred to the department of public instruction 17.5 FED positions related to the division for educational opportunity in the higher educational aids board. Persons transferred to the department of public instruction shall retain all the rights and status which they enjoy in the higher educational aids board on June 30, 1982. The higher educational aids board shall continue to provide federal special allowance moneys to fund the positions transferred under this paragraph, subject to the availability of such funds and revenue bond restrictions governing their use.

(d) By July 1, 1982, the department of public instruction and the higher educational aids board shall enter into an agreement to facilitate the program transfer under this subsection and to ensure that the functions of the division for educational opportunity are maintained.

Vetoed in Part

SECTION 2025. Nonstatutory provisions; industry, labor and human relations.

(2) WORK PROGRAM. Of the funding available under section 20.445 (1) (c) of the statutes for fiscal year 1982-83, \$236,800 may be expended only with the approval of the joint committee on finance under SECTION 2033 (1) of this act. Of the funding available under section 20.445 (1) (d) of the statutes for fiscal year 1982-83, \$363,000 may be expended only with the approval of the joint committee on finance under SECTION 2033 (1) of this act.

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SECTION 2033. Nonstatutory provisions; legislature.

(1) WORK PROGRAM. For the June 1982 meeting of the joint committee on finance under section 13.10 of the statutes, the department of health and social services and the department of industry, labor and human relations shall jointly prepare and present a proposal concerning a work program for recipients of aid to families with dependent children. If the joint committee on finance approves the proposal, it may transfer funds from the appropriations under section 20.435 (2) (b) or 20.445 (1) (c) or (d) of the statutes to section 20.435 (2) (ab) or 20.445 (1) (ab) of the statutes, as created by this act, to finance the proposal.

(5) MEDICAL ASSISTANCE REIMBURSEMENT ADJUSTMENTS. Notwithstanding any other law, nursing home reimbursement rates established for 1982 shall remain in effect to March 31, 1983, and reimbursement rate increases to other providers of medical assistance that are scheduled to take effect on or after July 1, 1982 and before July 1, 1983 are delayed for 3 months after the date that they would otherwise take effect.

SECTION 2038. Nonstatutory provisions; natural resources.

(1) INLAND LAKE FINANCIAL ASSISTANCE; POSITION REDUCTION. The authorized FTE positions for the department of natural resources are decreased by 1.0 GPR position on July 1, 1982, to eliminate one position associated with the administration of the inland lake financial assistance program.

SECTION 2045. Nonstatutory provisions; revenue.

(1) INTOXICATING LIQUOR RATE CHANGES. The rate changes effective under section 139.03 (2w) of the statutes on the first day of the 2nd month beginning after publication of this act and on the first day of the 14th month beginning after publication of this act do not apply to intoxicating liquor held in the inventory of any retailer as defined in section 139.01 (8) of the statutes.

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SECTION 2057. Nonstatutory provisions; other.

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(2) STATE EMPLOYE COMPENSATION ADJUSTMENTS. (a) Notwithstanding sections 20.923, 230.10 and 230.12 of the statutes and the actions of the joint committee on employment relations on August 6, 1981 and December 16, 1981 approving changes in the compensation plan for nonrepresented state employes in the classified service and salary increases for other nonrepresented state employes, no nonrepresented state employe in the classified service any increase in salary over the rate paid to that employe on the effective date of this act for the purpose of any general economic adjustment, discretionary performance award, regrade, merit increase or other similar purpose prior to October 3, 1982 or the beginning of the payroll period for each employe for reclassification or reallocation purposes.

(b) If a salary increase in an amount subject to limitation under paragraph (a) for a purpose described in paragraph (a) is granted to any employe in the unclassified service after February 15, 1982, the salary of the employe receiving such an increase is decreased to the annual rate received by the employe on February 15, 1982 from the period commencing on the effective date of this act to October 3, 1982 or the beginning of the payroll period for that employe closest to that date. This paragraph does not apply to any employe serving a fixed term of office.

(c) Notwithstanding section 111.92 of the statutes, the secretary of employment relations is authorized and directed to seek reopening of collective bargaining negotiations with labor organizations representing employes in the classified service for the purpose of reaching agreement on a proposal containing provisions similar to those provided for in paragraph (a) covering represented employes in the classified service. Notwithstanding section 111.92 of the statutes, the secretary may enter into such an agreement upon approval of the joint committee on employment relations. The moneys required to implement such an agreement may be paid from the appropriations under section 20.865 (1) of the statutes.

(d) If a labor organization representing state employes in the classified service declines to enter into an agreement containing salary provisions similar to those provided in paragraph (a) as authorized in paragraph (c), the secretary of administration shall, under section 16.50 (2) of the statutes, require each state agency employing employes in the collective bargaining unit represented by that labor organization to reduce total salary expenditures for employes in that collective bargaining unit within the agency by an amount equivalent to the amount which would have been saved by that agency, as determined by the secretary of employment relations, as the result of implementation of a proposal for salary increase deferrals similar to that provided in paragraph (a).

(3) LAPSE OF GENERAL PURPOSE REVENUE PERMANENT PROPERTY MONEYS. (a) Notwithstanding any other provision of law or this act, on the effective date of this act the department of administration shall under section 16.50 (2) of the statutes, and prior to the processing of any allotment under section 16.50 (2) of the statutes or acting on any transfer request under chapter 20, laws of 1981, section 2057 (6), as affected by this act, ensure that all unencumbered general purpose revenue moneys appropriated in fiscal year 1982-83 for permanent property expenses by state agencies in the executive branch and the board of regents of the university of Wisconsin system be made unavailable for expenditure. Such moneys shall lapse to the general fund on June 30, 1983. Such moneys may not be transferred to be utilized for any other purpose prior to lapsing.

(4) SUPPLEMENTATION PROCEDURE FOR PERMANENT PROPERTY PURCHASES. (a) The secretary of administration may supplement any general purpose revenue appropriation of a state agency in the executive branch, as defined in section 20.001 (1) of the statutes, except the board of regards of the board of Wisconsin system. (a) the burchase of Vetoed labor saving permanent property items. The secretary of administration may supplement in Part any general purpose revenue appropriation of the board of regents of the acquisition of the board of regents of the university of Wisconsin system for the acquisition of the board of pieces of permanent property if the secretary finds that acquisition of the property is essential and that insufficient funds are available for the purchase.

(b) If the secretary of administration proposes to supplement an appropriation under paragraph (a), the secretary shall notify the joint committee on finance in writing of the proposed action. The secretary may proceed with the proposed action if within 14 working days of the notification the committee does not schedule a meeting for the purpose of reviewing the secretary's proposed action. If the committee schedules a meeting for the purpose of reviewing the proposed action, the action shall not take effect unless the committee approves the action.

(c) All supplements approved directly by the secretary of administration or approved by the joint committee on finance under this subsection shall be paid from the appropriation under section 20.865 (9) (a) of the statutes.

SECTION 2101. Appropriation changes; administration.

The appropriation to the department of administration under section 20.505 (1)
 (a) of the statutes, as affected by the laws of 1981, is decreased by \$221,300 for fiscal year 1981-82 and by \$460,100 for fiscal year 1982-83.

(1m) The appropriation to the department of administration under section 20.505 (1)
(d) of the statutes, as affected by the laws of 1981, is decreased by \$225,000 for fiscal year 1982-83.

(2) The appropriation to the department of administration under section 20.505 (2)
(a) of the statutes, as affected by the laws of 1981, is decreased by \$28,000 for fiscal year 1981-82 and by \$17,600 for fiscal year 1982-83.

SECTION 2103. Appropriation changes; agriculture, trade and consumer protection.

(1) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$100,700 for fiscal year 1981-82 and by \$204,100 for fiscal year 1982-83.

(2) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$28,900 for fiscal year 1981-82 and by \$58,300 for fiscal year 1982-83.

(3) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (1) (c) of the statutes, as affected by the laws of 1981, is decreased by \$2,700 for fiscal year 1981-82 and by \$5,500 for fiscal year 1982-83.

(4) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (2) (a) of the statutes, as affected by the laws of 1981, is decreased by \$56,900 for fiscal year 1981-82 and by \$115,600 for fiscal year 1982-83.

(5) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$27,700 for fiscal year 1981-82 and by \$55,400 for fiscal year 1982-83.

(6) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (4) (c) of the statutes, as affected by the laws of 1981, is decreased by \$600 for fiscal year 1981-82 and by \$1,300 for fiscal year 1982-83.

(7) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (6) (a) of the statutes, as affected by the laws of 1981, is decreased by \$3,100 for fiscal year 1981-82 and by \$5,900 for fiscal year 1982-83.

(8) The appropriation to the department of agriculture, trade and consumer protection under section 20.115 (8) (a) of the statutes, as affected by the laws of 1981, is decreased by \$22,900 for fiscal year 1981-82 and by \$45,800 for fiscal year 1982-83.

SECTION 2106. Appropriation changes; building commission.

(1) The appropriation to the building commission under section 20.867 (2) (f) of the statutes, as affected by the laws of 1981, is decreased by \$49,200 for fiscal year 1981-82 and by \$98,500 for fiscal year 1982-83.

(2) The appropriation to the state building commission under section 20.866 (2) (s) of the statutes, as affected by the laws of 1981, is increased by \$40,155,000 for fiscal year 1981-82 to fund various university of Wisconsin system building projects.

(3) The appropriation to the state building commission under section 20.866 (2) (t) of the statutes, as affected by the laws of 1981, is increased by \$5,123,000 for fiscal year 1981-82 to fund various university of Wisconsin system building projects.

(4) The appropriation to the state building commission under section 20.866 (2) (w) of the statutes, as affected by the laws of 1981, is increased by 6,749,300 for fiscal year 1981-82 to fund various correctional facility improvements for the department of health and social services.

(5) The appropriation to the state building commission under section 20.866 (2) (y) of the statutes, as affected by the laws of 1981, is increased by 400,000 for fiscal year 1981-82 to fund the relocation of the southeast regional crime laboratory.

(6) The appropriation to the state building commission under section 20.866 (2) (zj) of the statutes, as affected by the laws of 1981, is increased by \$488,000 for fiscal year 1981-82 to fund armory replacement for the department of military affairs.

SECTION 2107. Appropriation changes; circuit courts.

(1) The appropriation to the circuit courts under section 20.625 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$2,200 for fiscal year 1981-82 and by \$4,400 for fiscal year 1982-83.

SECTION 2110. Appropriation changes; development.

(1) The appropriation to the department of development under section 20.143 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$50,300 for fiscal year 1981-82 and by \$62,700 for fiscal year 1982-83.

Vetoed (1491) The epitopeciation to the department of development under section 20.142 (1) in Part (0) of the statutes, as attested by the laws of 1281, is decreased by 1880,000 for its cal year 1982-83

(2) The appropriation to the department of development under section 20.143 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$5,100 for fiscal year 1981-82 and by \$5,100 for fiscal year 1982-83.

(2m) The appropriation to the department of development under section 20.143 (1) (c) of the statutes, as affected by the laws of 1981, is decreased by \$372,900 for fiscal year 1982-83.

(3) The appropriation to the department of development under section 20.143 (2) (a) of the statutes, as affected by the laws of 1981, is increased by \$38,600 for fiscal year 1981-82 and by \$23,200 for fiscal year 1982-83.

(4) The appropriation to the department of development under section 20.143 (2) (b) of the statutes, as affected by the laws of 1981, is decreased by \$61,700 for fiscal year 1981-82 and by \$116,400 for fiscal year 1982-83.

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(5) The appropriation to the department of development under section 20.143 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$3,200 for fiscal year 1981-82 and by \$13,900 for fiscal year 1982-83.

(\$20) The appropriation to the department of development under section 20.142 (3) Vetoed (a) of the statutes, as affected by the laws of 1981, is decreased by \$540,000 for fiscal in Part year 1982-83:

(5m) The appropriation to the department of development under section 20.143 (3) (b) of the statutes, as affected by the laws of 1981, is decreased by \$157,500 for fiscal year 1982-83.

(6) The appropriation to the department of development under section 20.143 (4) (a) of the statutes, as affected by the laws of 1981, is decreased by \$10,000 for fiscal year 1981-82 and by \$12,300 for fiscal year 1982-83.

SECTION 2111. Appropriation changes; educational communications board.

(1) The appropriation to the educational communications board under section 20.225 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$43,000 for fiscal year 1981-82 and by \$92,100 for fiscal year 1982-83.

(2) The appropriation to the educational communications board under section 20.225 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$30,000 for fiscal year 1981-82 and by \$20,600 for fiscal year 1982-83.

(3) The appropriation to the educational communications board under section 20.225 (1) (f) of the statutes, as affected by the laws of 1981, is decreased by \$11,000 for fiscal year 1981-82 and by \$57,400 for fiscal year 1982-83.

SECTION 2114. Appropriation changes; employment relations commission.

(1) The appropriation to the employment relations commission under section 20.425 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$30,300 for fiscal year 1981-82 and by \$59,500 for fiscal year 1982-83.

SECTION 2115. Appropriation changes; employment relations department.

(1) The appropriation to the department of employment relations under section 20.512 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$61,500 for fiscal year 1981-82 and by \$124,100 for fiscal year 1982-83.

(2) The appropriation to the department of employment relations under section 20.512 (2) (a) of the statutes, as affected by the laws of 1981, is decreased by \$200 for fiscal year 1981-82 and by \$400 for fiscal year 1982-83.

SECTION 2117. Appropriation changes; office of the governor.

(1) The appropriation to the office of the governor under section 20.525 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$3,500 for fiscal year 1981-82 and by \$7,100 for fiscal year 1982-83.

(2) The appropriation to the office of the governor under section 20.525 (4) (b) of the statutes, as affected by the laws of 1981, is decreased by \$1,700 for fiscal year 1981-82 and by \$2,900 for fiscal year 1982-83.

(3) The appropriation to the office of the governor under section 20.525 (4) (c) of the statutes, as affected by the laws of 1981, is decreased by \$1,800 for fiscal year 1981-82 and by \$3,700 for fiscal year 1982-83.

SECTION 2120. Appropriation changes; health and social services.

(1) The appropriation to the department of health and social services under section 20.435 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$58,900 for fiscal year 1982-83 to reflect the elimination of 1.0 FTE project position on July 1, 1982, and 3.0 FTE project positions on October 1, 1982, related to the quality assurance project.

(2) The appropriation to the department of health and social services under section 20.435 (1) (a) of the statutes, as affected by the laws of 1981, is increased by \$17,200 for fiscal year 1982-83 to reflect continuation of the 2nd opinion medical assistance program and to fund 0.75 FTE position in the program.

(3) The appropriation to the department of health and social services under section 20.435 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$218,200 for fiscal year 1981-82 and by \$319,400 for fiscal year 1982-83.

(3g) The appropriation to the department of health and social services under section 20.435 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$5,860,000 for fiscal year 1982-83 to reflect a 3-month delay in adjusting medical assistance reimbursement rates.

(3m) The appropriation to the department of health and social services under section 20.435 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$66,000 for fiscal year 1982-83 to reflect changes in medical assistance reimbursement for dentists' services.

(4) The appropriation to the department of health and social services under section 20.435 (1) (bm) of the statutes, as affected by the laws of 1981, is decreased by \$240,800 for fiscal year 1982-83.

(4m) The appropriation to the department of health and social services under section 20.435 (1) (e) of the statutes, as affected by the laws of 1981, is increased by \$453,000 for fiscal year 1981-82 to provide additional funding for kidney disease aids.

(5) The appropriation to the department of health and social services under section 20.435 (2) (a) of the statutes, as affected by the laws of 1981, is decreased by \$191,400 for fiscal year 1981-82 and by \$382,600 for fiscal year 1982-83.

(6) The appropriation to the department of health and social services under section 20.435 (2) (f) of the statutes, as affected by the laws of 1981, is decreased by \$4,300 for fiscal year 1982-83.

(7) The appropriation to the department of health and social services under section 20.435 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$291,600 for fiscal year 1981-82 and by \$1,206,800 for fiscal year 1982-83.

(7m) The appropriation to the department of health and social services under section 20.435 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$28,200 for fiscal year 1982-83 to reflect the use of program revenue funding for salary and fringe benefit expenses of Fox Lake correctional institution employes engaged in vending stand and canteen operations.

(8) The appropriation to the department of health and social services under section 20.435 (3) (aa) of the statutes, as affected by the laws of 1981, is decreased by \$1,500 for fiscal year 1982-83.

(9m) The appropriation to the department of health and social services under section 20.435 (3) (ab) of the statutes, as affected by the laws of 1981, is decreased by \$385,300 for fiscal year 1981-82.

(10) The appropriation to the department of health and social services under section 20.435 (3) (am) of the statutes, as affected by the laws of 1981, is decreased by \$11,000 for fiscal year 1982-83.

(11) The appropriation to the department of health and social services under section 20.435 (3) (f) of the statutes, as affected by the laws of 1981, is decreased by \$6,300 for fiscal year 1982-83.

(11m) The amount in the schedule for the appropriation to the department of health and social services under section 20.435 (3) (kk) of the statutes, as affected by the laws of 1981, in increased by \$28,200 for fiscal year 1982-83 to reflect the use of program

revenue funding for salary and fringe benefit expenses of Fox Lake correctional institution employes engaged in vending stand and canteen operations.

(12) The appropriation to the department of health and social services under section 20.435 (4) (a) of the statutes, as affected by the laws of 1981, is decreased by \$83,500 for fiscal year 1981-82 and by \$169,200 for fiscal year 1982-83.

(13) The appropriation to the department of health and social services under section 20.435 (5) (a) of the statutes, as affected by the laws of 1981, is decreased by \$67,700 for fiscal year 1981-82 and by \$131,800 for fiscal year 1982-83.

(14) The appropriation to the department of health and social services under section 20.435 (5) (aa) of the statutes, as affected by the laws of 1981, is decreased by \$500 for fiscal year 1982-83.

(15) The appropriation to the department of health and social services under section 20.435 (5) (f) of the statutes, as affected by the laws of 1981, is decreased by \$1,800 for fiscal year 1982-83.

(16) The appropriation to the department of health and social services under section 20.435 (8) (a) of the statutes, as affected by the laws of 1981, is decreased by \$236,300 for fiscal year 1981-82 and by \$477,500 for fiscal year 1982-83.

(17) The appropriation to the department of health and social services under section 20.435 (8) (f) of the statutes, as affected by the laws of 1981, is decreased by \$100 for fiscal year 1981-82 and by \$300 for fiscal year 1982-83.

(18) The appropriation to the department of health and social services under section 20.435 (2) (b) of the statutes, as affected by the laws of 1981, is decreased by \$287,000 for fiscal year 1982-83 to reduce funding for the work incentive program and to use the remaining funds earmarked for that program as specified under SECTION 2020 (2) of this act. Vetoed

SECTION 2122 Appropriation changes, higher oducational aids board () in Part (1) The appropriation to the higher educational aids board under section 20 235 () (b) of the statutes, as all cleded by the laws of 1981, is increased by \$507,400 for fiscal in Part (see 1982-83 to replace a portion of the funds lapsed in the furtion grapts program in the 1981-82 tiscal year.

(1991) The appropriation to the higher educational aids board under section 20.235 (1) 1961 of the statutes, as affected by the laws of 1981, is decreased by \$160,400 for fiscal Vetoed year 1982-83 to reflect the restriction of grants swarded under the Indian student assist- in Part ance grant program to students oriented of loast half-time.

V21 The appropriation to the higher educational ands board under section 20.235 (1) (10) of the statutes, as affected by the taws of 1981, is increased by \$1,092,600 for these Vetoed gear 1982,83 to replace a portion of the funds lapsed in the higher education grants pro- in Part gran in the 1981-82 tiscel year.

SECTION 2123. Appropriation changes; historical society.

(1) The appropriation to the historical society under section 20.245 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$75,400 for fiscal year 1981-82 and by \$129,900 for fiscal year 1982-83.

(2) The appropriation to the historical society under section 20.245 (1) (c) of the statutes, as affected by the laws of 1981, is decreased by \$8,700 for fiscal year 1982-83.

(3) The appropriation to the historical society under section 20.245 (1) (f) of the statutes, as affected by the laws of 1981, is decreased by \$9,200 for fiscal year 1982-83.

(4) The appropriation to the historical society under section 20.245 (1) (fb) of the statutes, as affected by the laws of 1981, is decreased by \$400 for fiscal year 1982-83.

SECTION 2125. Appropriation changes; industry, labor and human relations.

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(1) The appropriation to the department of industry, labor and human relations under section 20.445 (1) (c) of the statutes, as affected by the laws of 1981, is decreased by \$82,900 for fiscal year 1981-82 and by \$167,400 for fiscal year 1982-83.

SECTION 2132. Appropriation changes; justice.

(1) The appropriation to the department of justice under section 20.455 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$61,200 for fiscal year 1981-82 and by \$216,700 for fiscal year 1982-83.

(2) The appropriation to the department of justice under section 20.455 (1) (d) of the statutes, as affected by the laws of 1981, is decreased by \$18,400 for fiscal year 1982-83.

(3) The appropriation to the department of justice under section 20.455 (2) (a) of the statutes, as affected by the laws of 1981, is decreased by \$160,000 for fiscal year 1981-82 and by \$253,700 for fiscal year 1982-83.

(4) The appropriation to the department of justice under section 20.455 (2) (c) of the statutes, as affected by the laws of 1981, is decreased by \$40,000 for fiscal year 1981-82 and by \$2,800 for fiscal year 1982-83.

(5) The appropriation to the department of justice under section 20.455 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$26,600 for fiscal year 1982-83.

(6) The appropriation to the department of justice under section 20.455 (5) (a) of the statutes, as affected by the laws of 1981, is decreased by \$8,300 for fiscal year 1982-83.

SECTION 2133. Appropriation changes; legislature.

(1) The appropriation to the legislature under section 20.765 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$100 for fiscal year 1981-82 and by \$200 for fiscal year 1982-83.

(2) The appropriation to the legislative reference bureau under section 20.765 (3) (b) of the statutes, as affected by the laws of 1981, is decreased by \$21,000 for fiscal year 1981-82 and by \$41,400 for fiscal year 1982-83.

(3) The appropriation to the legislative audit bureau under section 20.765 (3) (c) of the statutes, as affected by the laws of 1981, is decreased by \$32,300 for fiscal year 1981-82 and by \$68,500 for fiscal year 1982-83.

(4) The appropriation to the legislative fiscal bureau under section 20.765 (3) (d) of the statutes, as affected by the laws of 1981, is decreased by \$18,600 for fiscal year 1981-82 and by \$37,800 for fiscal year 1982-83.

(5) The appropriation to the legislative council under section 20.765 (3) (e) of the statutes, as affected by the laws of 1981, is decreased by \$19,600 for fiscal year 1981-82 and by \$39,900 for fiscal year 1982-83.

SECTION 2136. Appropriation changes; military affairs.

(1) The appropriation to the department of military affairs under section 20.465 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$44,400 for fiscal year 1981-82 and by \$88,500 for fiscal year 1982-83.

(2) The appropriation to the department of military affairs under section 20.465 (1)
(b) of the statutes, as affected by the laws of 1981, is decreased by \$8,300 for fiscal year 1982-83.

(3) The appropriation to the department of military affairs under section 20.465 (1) (f) of the statutes, as affected by the laws of 1981, is decreased by \$28,400 for fiscal year 1981-82 and by \$57,300 for fiscal year 1982-83.

SECTION 2138. Appropriation changes; natural resources.

(1) The appropriation to the department of natural resources under section 20.370 (1) (ea) of the statutes, as affected by the laws of 1981, is decreased by \$51,100 for fiscal year 1981-82 and by \$106,400 for fiscal year 1982-83.

(2) The appropriation to the department of natural resources under section 20.370 (1) (ed) of the statutes, as affected by the laws of 1981, is decreased by \$600 for fiscal year 1981-82 and by \$1,300 for fiscal year 1982-83.

(3) The appropriation to the department of natural resources under section 20.370 (1) (fa) of the statutes, as affected by the laws of 1981, is decreased by \$1,100 for fiscal year 1981-82 and by \$2,400 for fiscal year 1982-83.

(4) The appropriation to the department of natural resources under section 20.370 (1) (fb) of the statutes, as affected by the laws of 1981, is decreased by \$400 for fiscal year 1981-82 and by \$800 for fiscal year 1982-83.

(5) The appropriation to the department of natural resources under section 20.370 (1) (kb) of the statutes, as affected by the laws of 1981, is decreased by \$27,000 for fiscal year 1981-82 and by \$51,200 for fiscal year 1982-83.

(6) The appropriation to the department of natural resources under section 20.370 (1) (ma) of the statutes, as affected by the laws of 1981, is decreased by \$19,700 for fiscal year 1981-82 and by \$40,000 for fiscal year 1982-83.

(7) The appropriation to the department of natural resources under section 20.370 (2) (ab) of the statutes, as affected by the laws of 1981, is decreased by \$4,200 for fiscal year 1981-82 and by \$8,500 for fiscal year 1982-83.

(8) The appropriation to the department of natural resources under section 20.370 (2) (cc) of the statutes, as affected by the laws of 1981, is decreased by \$900 for fiscal year 1981-82 and by \$1,800 for fiscal year 1982-83.

(9) The appropriation to the department of natural resources under section 20.370 (2) (ma) of the statutes, as affected by the laws of 1981, is decreased by \$143,700 for fiscal year 1981-82 and by \$288,200 for fiscal year 1982-83.

(10) The appropriation to the department of natural resources under section 20.370
(3) (ma) of the statutes, as affected by the laws of 1981, is decreased by \$38,800 for fiscal year 1981-82 and by \$79,100 for fiscal year 1982-83.

(10m) The appropriation to the department of natural resources under section 20.370 (4) (aa) of the statutes, as affected by the laws of 1981, is decreased by 1,150,000 for fiscal year 1981-82 to reduce funding related to the inland lake financial assistance program.

(10t) The appropriation to the department of natural resources under section 20.370
(4) (cf) of the statutes, as affected by the laws of 1981, is decreased by \$500,000 for fiscal year 1982-83 to reduce funding for solid waste management grants.

(10x) The appropriation to the department of natural resources under section 20.370
(4) (fc) of the statutes, as affected by the laws of 1981, is decreased by \$180,000 for fiscal year 1982-83 to reduce funding for floodplain and shoreline mapping local aids.

(11) The appropriation to the department of natural resources under section 20.370
(4) (hb) of the statutes, as affected by the laws of 1981, is decreased by \$12,500 for fiscal year 1981-82 and by \$26,500 for fiscal year 1982-83.

(12) The appropriation to the department of natural resources under section 20.370
(4) (ia) of the statutes, as affected by the laws of 1981, is decreased by \$3,600 for fiscal year 1981-82 and by \$7,400 for fiscal year 1982-83.

(13) The appropriation to the department of natural resources under section 20.370
(4) (ic) of the statutes, as affected by the laws of 1981, is decreased by \$500 for fiscal year 1981-82 and by \$1,200 for fiscal year 1982-83.

(14) The appropriation to the department of natural resources under section 20.370
(8) (eb) of the statutes, as affected by the laws of 1981, is decreased by \$800 for fiscal year 1981-82 and by \$1,600 for fiscal year 1982-83.

(15) The appropriation to the department of natural resources under section 20.370
(8) (La) of the statutes, as affected by the laws of 1981, is decreased by \$1,200 for fiscal year 1981-82 and by \$2,700 for fiscal year 1982-83.

(16) The appropriation to the department of natural resources under section 20.370
(8) (Lc) of the statutes, as affected by the laws of 1981, is decreased by \$2,800 for fiscal year 1981-82 and by \$6,400 for fiscal year 1982-83.

(17) The appropriation to the department of natural resources under section 20.370
(8) (Ld) of the statutes, as affected by the laws of 1981, is decreased by \$300 for fiscal year 1981-82 and by \$700 for fiscal year 1982-83.

(18) The appropriation to the department of natural resources under section 20.370 (8) (ma) of the statutes, as affected by the laws of 1981, is decreased by \$108,000 for fiscal year 1981-82 and by \$219,300 for fiscal year 1982-83.

SECTION 2141. Appropriation changes; public defender board.

(1) The appropriation to the public defender board under section 20.550 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$70,400 for fiscal year 1981-82 and by \$11,100 for fiscal year 1982-83.

(2) The appropriation to the public defender board under section 20.550 (1) (b) of the statutes, as affected by the laws of 1981, is decreased by \$10,000 for fiscal year 1981-82 and by \$39,400 for fiscal year 1982-83.

(3) The appropriation to the public defender board under section 20.550 (1) (c) of the statutes, as affected by the laws of 1981, is decreased by \$67,700 for fiscal year 1981-82 and by \$246,300 for fiscal year 1982-83.

SECTION 2142. Appropriation changes; public instruction.

(1) The appropriation to the department of public instruction under section 20.255 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$162,600 for fiscal year 1981-82 and by \$329,700 for fiscal year 1982-83.

(2) The appropriation to the department of public instruction under section 20.255 (1) (bb) of the statutes, as affected by the laws of 1981, is increased by \$447,100 for fiscal year 1982-83 to reflect a reestimate of bilingual-bicultural education aids.

(3) The appropriation to the department of public instruction under section 20.255 (1) (bd) of the statutes, as affected by the laws of 1981, is increased by \$7,852,600 for fiscal year 1982-83 to reflect an increase in handicapped education aids.

(4) The appropriation to the department of public instruction under section 20.255 (1) (cc) of the statutes, as affected by the laws of 1981, is decreased by \$85,000,000 for fiscal year 1981-82 and increased by \$86,567,000 for fiscal year 1982-83 to reflect the delay of a portion of the June 1982 payment and to provide for 1982-83 aid adjustments.

(5) The appropriation to the department of public instruction under section 20.255 (1) (fe) of the statutes, as affected by the laws of 1981, is decreased by \$469,700 for fiscal year 1982-83 to reflect a reestimate of aids for school lunches and elderly nutrition.

(6) The appropriation to the department of public instruction under section 20.255 (1) (fg) of the statutes, as affected by the laws of 1981, is increased by \$729,200 for fiscal year 1981-82 and by \$721,800 for fiscal year 1982-83 to reflect a reestimate of pupil transportation aids.

(7) The appropriation to the department of public instruction under section 20.255 (1) (fk) of the statutes, as affected by the laws of 1981, is decreased by \$1,619,000 for fiscal year 1982-83 to reflect a reestimate of tax base loss reimbursement.

(8) The appropriation to the department of public instruction under section 20.255 (1) (fo) of the statutes, as affected by the laws of 1981, is decreased by \$525,500 for fiscal year 1982-83 to reflect a reestimate of supplemental state aid.

(8m) The appropriation to the department of public instruction under section 20.255 (1) (fs) of the statutes, as affected by the laws of 1981, is increased by 1,210,600 for fiscal year 1982-83 to fully fund special adjustment aid.

(9) The appropriation to the department of public instruction under section 20.255 (4) (bd) of the statutes, as affected by the laws of 1981, is increased by \$47,400 for fiscal year 1982-83 to reflect an increase in handicapped education aids for private school pupils.

(10) The appropriation to the department of public instruction under section 20.255 (4) (fe) of the statutes, as affected by the laws of 1981, is decreased by \$121,700 for fiscal year 1982-83 to reflect a reestimate of aids for school lunches for private school pupils.

SECTION 2145. Appropriation changes; revenue.

(1) The appropriation to the department of revenue under section 20.566 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$366,500 for fiscal year 1981-82 and by \$381,400 for fiscal year 1982-83.

(2) The appropriation to the department of revenue under section 20.566 (2) (a) of the statutes, as affected by the laws of 1981, is decreased by \$58,700 for fiscal year 1981-82 and by \$40,100 for fiscal year 1982-83.

(3) The appropriation to the department of revenue under section 20.566 (3) (a) of the statutes, as affected by the laws of 1981, is decreased by \$118,400 for fiscal year 1981-82 and by \$266,600 for fiscal year 1982-83.

(4) The appropriation to the department of revenue under section 20.566 (3) (c) of the statutes, as affected by the laws of 1981, is decreased by \$30,700 for fiscal year 1981-82 and by \$1,700 for fiscal year 1982-83.

(5) The appropriation to the department of revenue under section 20.566 (8) (a) of the statutes, as affected by the laws of 1981, is decreased by \$34,200 for fiscal year 1981-82 and by \$1,900 for fiscal year 1982-83.

V6X/Tbc/201207664.00.00 10 He debackback & reverse under seeing 20.267/21/dr Veroed rice statutes, in Attested by the laws of 1981, in Secressed by \$164,000 in 1982-83./// in Part

SECTION 2147. Appropriation changes; secretary of state.

(1) The appropriation to the secretary of state under section 20.575 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$11,600 for fiscal year 1981-82 and by \$23,700 for fiscal year 1982-83.

SECTION 2150. Appropriation changes; supreme court.

(1) The appropriation to the supreme court under section 20.680 (2) (a) of the statutes, as affected by the laws of 1981, is decreased by \$35,300 for fiscal year 1981-82 and by \$71,800 for fiscal year 1982-83.

(2) The appropriation to the supreme court under section 20.680 (2) (b) of the statutes, as affected by the laws of 1981, is decreased by \$1,800 for fiscal year 1981-82.

(3) The appropriation to the supreme court under section 20.680 (4) (a) of the statutes, as affected by the laws of 1981, is decreased by \$6,000 for fiscal year 1981-82 and by \$12,200 for fiscal year 1982-83.

SECTION 2153. Appropriation changes; university of Wisconsin system.

The appropriation to the university of Wisconsin system under section 20.285 (1)
 (a) of the statutes, as affected by the laws of 1981, is decreased by \$7,445,000 for fiscal year 1981-82 and by \$7,554,500 for fiscal year 1982-83.

(2) The appropriation to the university of Wisconsin system under section 20.285 (1)
(c) of the statutes, as affected by the laws of 1981, is decreased by \$654,500 for fiscal year 1981-82 and by \$726,000 for fiscal year 1982-83.

(3) The appropriation to the university of Wisconsin system under section 20.285 (1) (fa) of the statutes, as affected by the laws of 1981, is decreased by \$48,500 for fiscal year 1981-82 and by \$48,900 for fiscal year 1982-83.

(4) The appropriation to the university of Wisconsin system under section 20.285 (1) (fc) of the statutes, as affected by the laws of 1981, is decreased by \$62,200 for fiscal year 1981-82 and by \$66,700 for fiscal year 1982-83.

(5) The appropriation to the university of Wisconsin system under section 20.285 (1) (fd) of the statutes, as affected by the laws of 1981, is decreased by \$58,000 for fiscal year 1981-82 and by \$58,600 for fiscal year 1982-83.

SECTION 2156. Appropriation changes; vocational, technical and adult education.

(1) The appropriation to the board of vocational, technical and adult education under section 20.292 (1) (a) of the statutes, as affected by the laws of 1981, is decreased by \$23,700 for fiscal year 1981-82 and by \$52,400 for fiscal year 1982-83.

(2) The appropriation to the board of vocational, technical and adult education under section 20.292 (1) (c) of the statutes, as affected by the laws of 1981, is decreased by \$6,300 for fiscal year 1981-82 and by \$7,500 for fiscal year 1982-83.

SECTION 2158. Appropriation changes; segregated fund transfers.

(1) Notwithstanding any other law, the appropriations specified below shall be decreased in the fiscal year specified by the amounts shown below and such amounts shall be transferred to the general fund from the appropriations specified in the fiscal year specified and at the time in that fiscal year that the secretary of administration specifies for each transfer. Notwithstanding section 20.001 (2) (a) of the statutes, as affected by chapter 20, laws of 1981, or any other law, the secretary of administration, may transfer moneys from either fiscal year in the 1981-83 biennium to the other fiscal year in the 1981-83 biennium in any appropriation specified below but not to exceed the amount specified below for that appropriation in that fiscal year. The secretary shall notify the joint committee on finance of each transfer made within 14 days after the transfer.

					1981-82	1982-83
	(a)		20.235	(2) (qb) WHEAL repayment	400	900
	(Ъ) (с)	1.	20.285 20.370	 (1) (x) Driver education teachers (1) (mq) General program opera- tions - state snowmobile trails 	1,300	2,500
		2	20 270	(1) (mu) General program opera-	1,500	2,900
				tions – state funds, parks	54,900	114,400
		3.	20.370	(2) (dg) Air management - motor vehicle emission inspection and		
				maintenance program - state funds	500	900
		4.	20.370	(3) (aq) Law enforcement - snowmo- bile enforcement and safety training	4,800	9,500
		5.	20.370	(4) (ir) Aids administra-		
		6	20 370	tion - motorcycle recreation (4) (is) Aids administra-	600	1,300
				tion - snowmobile recreation	300	1,100
	(d)	7.	20.370	<pre>(8) (dq) Snowmobile registration (2) (aq) Railroad service contin-</pre>	3,000	8,800
	(4)			uation	15,200	36,400
		2.	20.395	(2) (bq) Railroad facilities and railroad rehabilitation	123,600	270,100
		з.	20.395	(2) (dq) Local airport develop-	•	
		<i>u</i>	20 395	ment (5) (aq) Departmental management	32,400	98,400
				and operations	265,600	526,100
		5.	20.395	(5) (bq) Facilities and services management	239,100	470,400
		6.	20.395	(5) (cq) Vehicle registration and	•	-
Vetoed		18	VALAN	driver licensing	530,900	1,102,700
in Part	111	11	111111	(5) (gq) Motor-driven cycle,	// Sole is the	1///258/,700
		8.	20.395	(5) (gq) Motor-driven cycle, moped and motor bicycle		
				mopea and motor prejers		

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	9.	20.395	safety program (5) (hg) Motor vehicle emission	2,900	5,900
			inspection and maintenance program contracting costs	-0-	72 000
	10.	20.395	(5) (hr) Motor vehicle emission	-0-	73,900
			inspection and maintenance		
	11	20 395	program administration (7) (ag) Transportation regulation	3,800	32,500
		20.333	and general program operations	31,000	62,100
(e)	1.	20.485	(2) (u) Administration of loans	51,000	02,100
			and aids to veterans	35,200	70,600
	2.	20.485	(2) (wd) Operation of memorial		
			hall	1,200	1,900
(f)		20.566	(1) (u) Motor fuel tax		
			administration	14,300	28,700

SECTION 2159. Appropriation changes; program revenue lapses.

(1) Notwithstanding any other law, all annual and biennial appropriations specified below shall be decreased in the fiscal year specified by the amounts shown below and the amounts shown below for all appropriations shall lapse to the general fund from the appropriations specified in the fiscal year specified and at the time in that fiscal year that the secretary of administration specifies for each lapse. Notwithstanding section 20.001 (2) (a) of the statutes, as affected by chapter 20, laws of 1981, or any other law, the secretary of administration, may transfer money from either fiscal year in the 1981-83 biennium to the other fiscal year in the 1981-83 biennium in any annual or biennial appropriation specified below but not to exceed the amount specified below for that appropriation in that fiscal year. The secretary shall notify the joint committee on finance of each transfer made within 14 days after the transfer.

				1981-82	1982-83
(a)	1.	20.115	(1) (g) Related services (1) (i) Pesticide certification	800	1,600
	3.	20.115	and regulation (1) (j) Weights and measures	4,600	8,900
			inspection	2,600	5,200
		20.115		2,000 9,400	3,900 17,800
	6. 3	20.115	(3) (g) Related services	11,700	23,100
			tion - Milwaukee	25,200	49,700
	8.2	20.115	(3) (j) Grain regula- tion - Superior	75,600	151 200
	9. 2	20.115	(5) (h) State fair operations	101,600	151,200 212,000
	10. 2	20.115	(8) (g) Agricultural impact		·
(Ъ)		20 124	statements (1) (g) General program opera-	600	1,200
		50.124	tions	52,100	105,000
(c)	2	20.141	<pre>(1) (g) General program opera-</pre>	•	
NAN		A \444		16,100	32,500 Verded
(e)	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	20.145	(VXX/VXX/PXak/rekiew///////////////////////////////////		in Part
			tions	52,300	104,700
(f)		20.155		100,900	194,600
(g)	4	20.165	(2) (g) General program opera- tions	77,300	152,500
(h)	2	20.175	(1) (g) General program opera-	11,500	152,500
1	_		tions	13,400	27,000
(i)	2	0.185	(1) (g) General program opera- tions	19 100	2/1 700
(j)	2	0.235	(2) (ia) Centralized lender	18,100	34,700
-			collections, fees	19,000	49,900
(k)	2	0.245	(1) (g) Admissions, sales and		
(L)	1. 2	0.255	other receipts (1) (g) Alcohol and other drug	25,300	49,400
			abuse program	3,700	7,500
	2. 2	0.255	(1) (ha) Personnel certification	11,200	22,800
	3. 2	0.255	(1) (j) School lunch handling	10 700	#3 000
(m)	1. 2	0.285	charges (1) (i) State laboratory of	19,700	43,000
			hygiene	60,400	126,900
\mathcal{M}	14/18	8.1885		///////////////////////////////////////	
		0 285	(1) (iz) General operations	111111300/111	\\\\X\\Q` in Part
			receipts	116,900	257,000
(n)			(1) (1) Conferences	100	200
		0.292	(1) (j) Personnel certification	1,400	2,800
	2. 4	0.492	(2) (g) Proprietary school permits	300	600
(o)	2	0.395	(5) (ch) Registration and	500	000

Underscored, stricken, and vetoed text may not be searchable. If you do not see text of the Act, SCROLL DOWN.

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CHAPTER 317

		licensing, drivers - state funds	11,600	18,700
(p)	1. 20.435	(1) (gm) Licensing activities	34,600	73,900
-	2. 20.435 3. 20.435	(1) (h) Radiation monitoring (1) (j) Fees for services and	600	1,200
		supplies	16,300	34,800
	4, 20.435	(2) (hz) Services for drivers,		
		state operations	1,100	4,500
	5. 20.435	(2) (jm) Licensing fees, inspec-	• .	
		tion fees	700	1,400
	6. 20.435	(3) (h) Administration of restitu-		• • • •
	•• =••	tion	2,900	5,900
(g)	1 20 445	(1) (ha) Worker's compensation	-,	-,
147	1. 20.445	operations	48,700	99,600
	2 20 11 15	(1) (i) Dlumbing regulation	28,700	58,500
	2. 20.445	(1) (i) Plumbing regulation (1) (ia) Electrical construction	20,700	50,500
	3. 20.445	()) (14) Electrical construction	400	500
		inspection fees	400	200
	4. 20.445	(2) (ha) Worker's compensation	2 200	"
<i>.</i> .		operations	2,300	4,600
(r)	20.455			
		fund, state operations	22,200	44,300
(s)	1. 20.505			
		governmental units	43,200	98,200
	2. 20.505	governmental units (2) (g) Program services	7,300	10,600
(t)	20.575	(1) (g) Program fees	4,500	7,800

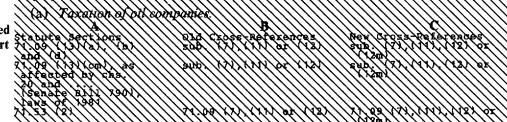
SECTION 2202. Cross-reference changes. In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

(7) CIRCUIT COURTS.

(a) Costs and fees.

(u) 00515 unu jees.	n	^
Α	В	C
Statute Sections	Old Cross-References	New Cross-References
52.10 (15)	59.42 (10) (b)	814.61 (12) (Ъ)
102.17 (2m)	885.05	814.67
133.11 (3)	757.71 (2)	814.68 (1)
163.71 (1) (c)	757.71 (2)	814.68 (1)
753.175	757.71 (2)	814.68 (1)
755.14 (2)	800.10 (4)	800.10 (2)
757.68 (2)	757.71 (2) (b)	814.68 (1) (b)
799.25 (7)	885.05	814.67
799.25 (11)	ss. $66.12(3)(a)$	s. 814.63 (2)
///////////////////////////////////////	and 778.195 (2)	
799.45 (1)	59.28 (24)	814.70 (8)
799.45 (1)	59.28 (24) and	814.70 (8) and (10)
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(25)	••••••
799,45 (1)	59.28 (25)	814.70 (10)
800.14 (5)	800.10 (7)	814.65 (5)
806.17	59.42	814.61 (5)
879.41 (3)	885.05	814.67
887.26 (7)	757.71 (2)	814.68 (1)
*		
///XXX/XXX////////////////////////////		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,





SECTION 2203. Initial applicability.

(7) CIRCUIT COURTS.

(a) Costs and fees. The treatment of sections 20.910, 23.54 (3) (i) and (j), 23.66 (2) and (4), 23.67 (2) and (3), 23.75 (3) (b) and (c), 23.77 (1) (a) and (b), 23.82, 52.01 (8), 59.15 (1) (a), 59.20 (11), 59.28, 59.395 (5), 59.42, 59.43, 60.55, 60.56, 61.28, 62.09 (13) (a), 66.114 (2) (a), 66.12 (3) (a), 71.13 (3) (b), 80.38, 94.29, 128.21 (1) and (6), 345.26 (1) (b) 1 and (2) (b), 345.27 (1), 345.37 (2), 345.43 (1) (a) and (b) and (4), 425.205 (1) (c), 753.06 (6) (i), (7) (g), (9) (a) and (b) and (10) (a) and (b), 753.34 (7), 757.25, 757.57 (2), (3), (5), (7) and (8), 757.60, 757.68 (5), 757.71

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(1) and (2), 767.08 (1), 778.195, 778.25 (2) (g) and (h), (3), (5), (6) and (8) (b) and (c), 779.19, 779.40 (2), subchapter VI of chapter 779, 779.80 (3) (a), 799.02 (1), 799.08, 799.12 (3), 799.21 (3) (a) and (b), 799.21 (3) (c), 799.24 (1), 799.25 (1), (2), (3), (4), (9) and (10) (a) and (d), 799.255, 800.02 (2) (a) 8, 800.03 (3), 800.04 (1) (d) and (2) (c), 800.09 (1) and (2) (b), 800.10, 801.02 (6), 803.01 (3) (b) 4, 806.19 (3), 807.10 (3), 809.25 (2) (a) 1 and 3 to 5 and (b), 812.04 (1), chapter 814 (title), subchapter I (title) of chapter 814, 814.01 (3), 814.04 (1), (2) and (3), 814.08 (1), 814.21, 814.29 (1), subchapter II of chapter 814, 815.19 (1), 815.62, 816.035 (2), 851.74, 880.04 (2) (a), 880.07 (title) and (4), 880.31 (7) and 885.05 of the statutes and SECTION 2202 (7) (a) of this act by this act first applies to costs taxed and fees incurred after July 1, 1982, regardless of when the action or special proceeding was commenced.

V22X Pricinitie epolicition and about the treatment of section 39.38 (2) of the state in Part (a) Indian unidem instrumes grams. The treatment of section 39.38 (2) of the state in Part utes by this act the applies to grante awarded for the 1982-83 academic year.

(25) INDUSTRY, LABOR AND HUMAN RELATIONS.

(a) Renewable energy resource systems. The treatment of section 101.57 (3), (5) (c) and (8) (a) and (c) of the statutes by this act first applies to claims for rebates based on costs incurred on July 1, 1982.

(42) PUBLIC INSTRUCTION.

(a) Handicapped education. The treatment of sections 115.88 (1) (b) and (2) and 118.255 (4) of the statutes by this act first applies to handicapped education aids paid in the 1982-83 fiscal year.

(b) Federal impact area aid deductibility. The treatment of section 121.004 (3) of the statutes by this act first applies to the computation of general aid to school districts for the 1982-83 school year.

(45) REVENUE.

(a) Additions to federal adjusted gross income. The treatment of section 71.05 (1) Vetoed (a) 1, 11, 12 and 14 and (b) X of the statutes by this act first applies to taxable year 1982. in Part

(b) Definition of internal revenue code for employe death benefits and payment of inheritance taxes. The treatment of sections 72.12 (4) (c) 1 and 72.22 (4) (a) of the statutes by this act first applies to transfers because of deaths occurring on July 1, 1982.

(c) Depreciation of utility property. The treatment of section 71.04 (15) (bm) of the statutes by this act first applies to taxable year 1981.

(d) Legislators' per diems. The treatment of section 71.03 (2) (e) of the statutes by this act first applies to taxable year 1982.

(f) Farmland preservation. The treatment of section 71.09 (11) (a) 6. a and b of the statutes by this act first applies to claims filed for taxable year 1982.

(g) Minimum tax on capital gains. The treatment of section 71.60 (1) (b) and (2) of the statutes by this act first applies to taxable year 1982.

(h) Apportionable income. The treatment of section 71.07 (1m) of the statutes by this act first applies to taxable year 1982.

SECTION 2204. Effective dates. All sections of this act take effect on the day following publication, unless another date is provided in such sections and except as further provided in this section.

(1) ADMINISTRATION.

(a) *Personal use of state automobiles.* The treatment of section 20.916 (7) of the statutes by this act takes effect on July 1, 1982.

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(7) CIRCUIT COURTS.

(a) Costs and fees. The treatment of sections 20.910, 23.54 (3) (i) and (j), 23.66 (2) and (4), 23.67 (2) and (3), 23.75 (3) (b) and (c), 23.77 (1) (a) and (b), 23.82, 52.01 (8), 59.15 (1) (a), 59.20 (11), 59.28, 59.395 (5), 59.42, 59.43, 60.55, 60.56, 61.28, 62.09 (13) (a), 66.114 (2) (a), 66.12 (3) (a), 71.13 (3) (b), 80.38, 94.29, 128.21 (1) and (6), 345.26(1) (b) 1 and (2) (b), 345.27(1), 345.37(2), 345.43(1) (a) and (b) and (4), 425.205 (1) (c), 753.06 (6) (i), (7) (g), (9) (a) and (b) and (10) (a) (h), 753.34 (7), 757.25, 757.57 (2), (3), (5), (7) and (8), 757.60, 757.68 (5), 757.71 (1) and (2), 767.08 (1), 778.195, 778.25 (2) (g) and (h), (3), (5), (6) and (8) (b) and (c), 779.19, 779.40 (2), subchapter VI of chapter 779, 779.80 (3) (a), 799.02 (1), 799.08, 799.12 (3), 799.21 (3) (a) and (b), 799.21 (3) (c), 799.24 (1), 799.25 (1), (2), (3), (4), (9) and (10) (a) and (d), 799.255, 800.02 (2) (a) 8, 800.03 (3), 800.04 (1) (d) and (2) (c), 800.09 (1) and (2) (b), 800.10, 801.02 (6), 803.01 (3) (b) 4, 806.19 (3), 807.10 (3), 809.25 (2) (a) 1 and 3 to 5 and (b), 812.04 (1), chapter 814 (title), subchapter I (title) of chapter 814, 814.01 (3), 814.04 (1), (2) and (3), 814.08 (1), 814.21, 814.29 (1), subchapter II of chapter 814, 815.19 (1), 815.62, 816.035 (2), 851.74, 880.04 (2) (a), 880.07 (title) and (4), 880.31 (7) and 885.05 of the statutes and SECTIONS 2202 (7) (a) and 2203 (7) (a) of this act by this act takes effect July 1, 1982.

(20) HEALTH AND SOCIAL SERVICES.

(a) Medical assistance; dentists' services. 1. The treatment of section 49.46 (2) (a) 2 of the statutes by SECTION 29m of this act takes effect on June 1, 1982.

2. The treatment of section 49.46 (2) (b) 1 of the statutes by this act takes effect on June 1, 1982.

(38) NATURAL RESOURCES.

Vetoed (b) Inland lake revisions. The treatment of sections 20(370) (4) (33.02 (1), in Part 33.13, 33.14 (title), 33.16 (1), (4) (intro.), (e) and (f), (5) and (6), 59.07 (60) and (66) and 66.34 of the statutes and the creation of sections 20(370) (4) (60) 33.02 (1) (c)

to (h), 33.05 (7), 33.13 (2), 33.16 (1), (2), (4) (g) and (h), (5), (7) (c) and (f) and (8), 33.18, 59.07 (137) and (140) and 66.46 (14) of the statutes by this act take effect on July 1, 1982.

(45) REVENUE.

(b) Sales and use tax increase. The treatment of sections 77.52 (1) and (2) (intro.), 77.53 (1) and 77.54 (18) and (19) of the statutes by this act takes effect on May 1, 1982.

(d) Sales tax on landscaping, telephone and telegraph services. The treatment of section 77.52 (2) (a) 3, 4 and 20 of the statutes by this act takes effect on May 1, 1982.

(e) Property taxes; instalments. The treatment of section 74.03 (2) (c) of the statutes by this act takes effect on January 1, 1983.

(f) Property tax relief. The treatment of sections 20.835 (2) (b) and 79.10 (1), (2) (a) and (am) 1, (3), (6), (7) and (8) of the statutes by this act takes effect on January 1, 1983.

Vetoed / (i) Review & assessments, The treatment of sections 20,366 (2), (b) and 33,08 (2) of in Part the statistics by this declard of Section 2045 (2) of this act by this act takes affect on 2014 1, 2982:

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(k) Withholding for entertainers. The treatment of sections 71.02 (2) (p), 71.04 (12) (f), 71.05 (1) (a) 15, 71.10 (18) (a) (intro.) and (am), 71.135 (7), 71.19 (1) (intro.), (3) and (4) (intro.), (a) and (b) and 71.20 (23) and (24) of the statutes by this act takes effect on January 1, 1983.