

May 1984 Spec. Sess.
Senate Bill 5

Date of enactment: May 31, 1984
Date of publication: June 7, 1984

1983 Wisconsin Act 544

AN ACT to repeal 77.51 (26) and 227.028 (3); to renumber 71.02 (1) (a), (b), (d), (e), (f) and (g), 71.02 (1) (c), 71.02 (2) (a), (b), (f), (g), (gm), (h) and (j), 71.02 (2) (c), 71.02 (2) (d), 71.02 (2) (e), 71.02 (2) (i), (k), (kb), (kd), (kf), (kh), (L) and (m), 71.02 (2) (ki), 71.05 (2) (a) 1, 2, 3, 4, 5, 6 and 7, 71.09 (7) (a) 6, 71.09 (7) (a) 7 and 8, 71.09 (7) (a) 1, 2, 3, 4 and 5, 71.19 (1), (2), (3), (4) and (5), 77.51 (1), (2) and (3), 77.51 (1), (13g), (13r), (14g), (14r), (17) and (20), 77.51 (2), (3) and (21), 77.51 (4), (7) and (15), 77.51 (4g), (4r), (5), (7g), (7m), (8) and (9), 77.51 (7), 77.51 (9), 77.51 (10), 77.51 (10), (16) and (23), 77.51 (11), 77.51 (12), (18) and (19), 77.51 (13), (14) and (16), 77.51 (13), (14) and (22), 77.51 (17), 77.51 (18), (19) and (20), 77.51 (21), (22) and (22m), 77.51 (23), 77.51 (24), 77.51 (25), 77.51 (27), 77.51 (28), 77.52 (1m), 77.52 (2) (am), 77.52 (2m), 77.54 (6m) and 77.54 (14g), (14m) and (14r); to renumber and amend 77.51 (4), 77.51 (5) and (8), 77.51 (11), 77.51 (12), 77.51 (15) and 77.51 (29) and (30); to amend 227.028 (2); to repeal and recreate 227.03; and to create 13.93 (2m) and 77.51 (26) of the statutes, relating to renumbering certain definitions related to taxation and to authorizing the revisor of statutes bureau to make nonsubstantive corrections in administrative rules.

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

SECTION 1. 13.93 (2m) of the statutes is created to read:

13.93 (2m) DUTIES OF REVISOR AND BUREAU; WISCONSIN ADMINISTRATIVE CODE. (a) The revisor of statutes bureau shall prepare copy for publication in the Wisconsin administrative code.

(b) The revisor of statutes bureau may do any of the following:

1. Renumber any provision of the Wisconsin administrative code and, if it does so, shall change cross-references to agree with the renumbered provision.

2. Change the title of any rule.

3. Insert the proper cross-reference wherever "preceding section" or a similar term is used in the code.

4. Delete surplus words such as “of this rule”, “of this code”, “of the statutes”, “hereof” and “immediately above”.
5. Delete any masculine or feminine pronoun or adjective, except where the rule clearly applies to only one sex, and, if necessary, replace it with sex-neutral terminology.
6. Change any incorrect agency name or address.
7. Change any incorrect cross-reference to a federal or state statute, rule or regulation.
8. Delete “hereby” when it is used in connection with a verb such as “consents”, “grants”, “gives” or “declares”.
9. Substitute “deems” for “may deem”.
10. Substitute “may” for a phrase such as “is hereby authorized to”.
11. Substitute “this state” for “the state of Wisconsin”.
12. Change any incorrect form of a word to the correct form.
13. Insert the U.S. code citation for the citation to a federal act.
14. If the application or effect of a rule, by its terms, depends on the time when the rule takes effect, substitute the actual effective date for a phrase which means that date, such as “when this rule takes effect”, “on the effective date of this rule” or “after the effective date of this rule”.

15. Delete obsolete rules promulgated by an agency that no longer exists.

16. Delete severability provisions.

(c) The revisor of statutes bureau may insert in the Wisconsin administrative code a note explaining any change made under par. (b).

(d) Sections 227.018 to 227.027 and 227.029 do not apply to any change made by the revisor of statutes bureau under par. (b).

(e) The revisor of statutes bureau shall prepare and keep on file a record of each change made under par. (b).

(f) The revisor of statutes bureau shall notify the agency involved of each change made under par. (b).

SECTION 1m. 71.02 (1) (a), (b), (d), (e), (f) and (g) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 71.02 (1) (e), (d), (g), (c), (b) and (f).

SECTION 2. 71.02 (1) (c) of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and 212, is renumbered 71.02 (1) (a).

SECTION 3. 71.02 (2) (a), (b), (f), (g), (gm), (h) and (j) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 71.02 (2) (p), (L), (i), (j), (h), (k) and (m).

SECTION 4. 71.02 (2) (c) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 71.02 (2) (a).

SECTION 5. 71.02 (2) (d) of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and 212, is renumbered 71.02 (2) (b).

SECTION 6. 71.02 (2) (e) of the statutes, as affected by 1983 Wisconsin Acts 186, 189 and 212, is renumbered 71.02 (2) (f).

SECTION 7. 71.02 (2) (i), (k), (kb), (kd), (kf), (kh), (L) and (m) of the statutes, as affected by 1983 Wisconsin Acts 186 and 189, are renumbered 71.02 (2) (e), (g), (gh), (gn), (gp), (gq), (c) and (d).

SECTION 8. 71.02 (2) (ki) of the statutes, as affected by 1983 Wisconsin Acts 27 and 189, is renumbered 71.02 (2) (gr).

SECTION 9. 71.05 (2) (a) 1, 2, 3, 4, 5, 6 and 7 of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 71.05 (2) (a) 4, 6, 5, 2, 7, 1 and 3.

SECTION 10. 71.09 (7) (a) 1, 2, 3, 4 and 5 of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 71.09 (7) (a) 5, 7, 4, 2 and 3.

SECTION 11. 71.09 (7) (a) 6 of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and 212, is renumbered 71.09 (7) (a) 1.

SECTION 11m. 71.09 (7) (a) 7 and 8 of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and 212, are renumbered 71.09 (7) (a) 8 and 6.

SECTION 12. 71.19 (1), (2), (3), (4) and (5) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 71.19 (5), (3), (4), (2) and (1).

SECTION 13. 77.51 (1), (13g), (13r), (14g), (14r), (17) and (20) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 77.51 (8), (7g), (7m), (4g), (4r), (9) and (5).

SECTION 14. 77.51 (1), (2) and (3) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), are renumbered 77.51 (16), (23) and (10).

SECTION 15. 77.51 (2), (3) and (21) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 77.51 (18), (19) and (20).

SECTION 16. 77.51 (4) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 77.51 (11), and 77.51 (11) (a) 4, as renumbered, is amended to read:

77.51 (11) (a) 4. Any tax included in or added to the purchase price, including the taxes imposed by ss. 78.01, 78.40, 139.02, 139.03 and 139.31, the federal motor fuel tax and any manufacturers' or importers' excise tax; but not including any tax imposed by the United States, any other tax imposed by this state or any tax imposed by any municipality of this state upon or with respect to retail sales whether imposed upon the retailer or the consumer if measured by a stated percentage of sales price or gross receipts or the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4. For purposes of the sales tax, if a retailer establishes to the satisfaction of the department that the sales tax imposed by this subchapter has been added to the total amount of the sales price and has not been absorbed by the retailer, the total amount of the sales price shall be the amount received exclusive of the sales tax imposed. ~~For the purpose of this subdivision, a tax shall be deemed "imposed upon or with respect to retail sales" only if the retailer is the person who is required to make the payment of the tax to the governmental unit levying the tax.~~

SECTION 17. 77.51 (4), (7) and (15) of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and (this act), are renumbered 77.51 (14), (13) and (22).

SECTION 18. 77.51 (4g), (4r), (5), (7g), (7m), (8) and (9) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), are renumbered 77.51 (14g), (14r), (20), (13g), (13r), (1) and (17).

SECTION 19. 77.51 (5) and (8) of the statutes, as affected by 1983 Wisconsin Acts 27 and 189, are renumbered 77.51 (29) and (30), and 77.51 (30), as renumbered, is amended to read:

77.51 (30) ~~"Newspaper"~~ In this chapter, "newspaper" means those publications which are commonly understood to be newspapers and which are printed and distributed periodically at daily, weekly or other short intervals for the dissemination of current news and information of a general character and of a general interest to the public. In addition, any publication which qualifies as a newspaper under s. 985.03 (1) is a newspaper. "Newspaper" also includes advertising supplements if they are printed by a newspaper and distributed as a component part of one of that newspaper's publications or if they are printed by a newspaper or a commercial printer and sold to a newspaper for inclusion in publications of that newspaper. A "newspaper" does not include handbills, circulars, flyers, or the like, advertising supplements not described in this subsection which are distributed with a newspaper, nor any publication which is issued to supply information on certain subjects of interest to particular groups, unless such publication

otherwise qualifies as a newspaper within this subsection. In this subsection, advertising is not considered news of a general character and of a general interest.

SECTION 20. 77.51 (7) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 77.51 (23).

SECTION 21. 77.51 (9) of the statutes, as affected by 1983 Wisconsin Acts 23, 27, 189 and 510, is renumbered 77.51 (10).

SECTION 22. 77.51 (10), (16) and (23) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 77.51 (3), (1) and (2).

SECTION 23. 77.51 (10) of the statutes, as affected by 1983 Wisconsin Acts 23, 27, 189, 510 and (this act), is renumbered 77.51 (9).

SECTION 24. 77.51 (11) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 77.51 (25).

SECTION 25. 77.51 (11) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), is renumbered 77.51 (4), and 77.51 (4) (a) 4, as renumbered, is amended to read:

77.51 (4) (a) 4. Any tax included in or added to the purchase price, including the taxes imposed by ss. 78.01, 78.40, 139.02, 139.03 and 139.31, the federal motor fuel tax and any manufacturers' or importers' excise tax; but not including any tax imposed by the United States, any other tax imposed by this state or any tax imposed by any municipality of this state upon or with respect to retail sales whether imposed upon the retailer or the consumer if measured by a stated percentage of sales price or gross receipts or the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4. For purposes of the sales tax, if a retailer establishes to the satisfaction of the department that the sales tax imposed by this subchapter has been added to the total amount of the sales price and has not been absorbed by the retailer, the total amount of the sales price shall be the amount received exclusive of the sales tax imposed. For the purpose of this subdivision, a tax shall be deemed "imposed upon or with respect to retail sales" only if the retailer is the person who is required to make the payment of the tax to the governmental unit levying the tax.

SECTION 26. 77.51 (12), (18) and (19) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 77.51 (13), (14) and (16).

SECTION 27. 77.51 (12) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), is renumbered 77.51 (15), and 77.51 (15) (a) 4, as renumbered, is amended to read:

77.51 (15) (a) 4. Any tax included in or added to the purchase price including the taxes imposed by ss. 78.01, 78.40, 139.02, 139.03 and 139.31 and the federal motor fuel tax and including also any manufacturers' or importers' excise tax; but not including any tax imposed by the United States, any other tax imposed by this state, or any tax imposed by any municipality of this state upon or with respect to retail sales whether imposed on the retailer or consumer, if measured by a stated percentage of sales price or gross receipts, and not including the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4. For the purpose of this subdivision, a tax shall be deemed "imposed upon or with respect to retail sales" only if the retailer is the person who is required to make the payment of the tax to the governmental unit levying the tax.

SECTION 28. 77.51 (13), (14) and (22) of the statutes, as affected by 1983 Wisconsin Acts 27 and 189, are renumbered 77.51 (7), (4) and (15).

SECTION 29. 77.51 (13), (14) and (16) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), are renumbered 77.51 (12), (18) and (19).

SECTION 30. 77.51 (15) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 77.51 (12), and 77.51 (12) (a) 4, as renumbered, is amended to read:

77.51 (12) (a) 4. Any tax included in or added to the purchase price including the taxes imposed by ss. 78.01, 78.40, 139.02, 139.03 and 139.31 and the federal motor fuel tax and including also any manufacturers' or importers' excise tax; but not including any tax imposed by the United States, any other tax imposed by this state, or any tax imposed by any municipality of this state upon or with respect to retail sales whether imposed on the retailer or consumer, if measured by a stated percentage of sales price or gross receipts, and not including the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4. ~~For the purpose of this subdivision, a tax shall be deemed "imposed upon or with respect to retail sales" only if the retailer is the person who is required to make the payment of the tax to the governmental unit levying the tax.~~

SECTION 31. 77.51 (17) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), is renumbered 77.52 (1m).

SECTION 32. 77.51 (18), (19) and (20) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), are renumbered 77.51 (2), (3) and (21).

SECTION 33. 77.51 (21), (22) and (22m) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), are renumbered 77.54 (14g), (14m) and (14r).

SECTION 34. 77.51 (23) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), is renumbered 77.51 (7).

SECTION 35. 77.51 (24) of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and (this act), is renumbered 77.52 (2m).

SECTION 36. 77.51 (25) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), is renumbered 77.51 (11).

SECTION 37. 77.51 (26) of the statutes is created to read:

77.51 (26) For purposes of subs. (11) (a) 4 and (12) (a) 4 a tax shall be deemed "imposed upon or with respect to retail sales" only if the retailer is the person who is required to make the payment of the tax to the governmental unit levying the tax.

SECTION 38. 77.51 (26) of the statutes, as created by 1983 Wisconsin Act (this act), is repealed.

SECTION 39. 77.51 (27) of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and (this act), is renumbered 77.54 (6m).

SECTION 40. 77.51 (28) of the statutes, as affected by 1983 Wisconsin Acts 189 and (this act), is renumbered 77.52 (2) (am).

SECTION 41. 77.51 (29) and (30) of the statutes, as affected by 1983 Wisconsin Acts 27, 189 and (this act), are renumbered 77.51 (5) and (8), and 77.51 (8), as renumbered, is amended to read:

77.51 (8) ~~In this chapter, "newspaper"~~ "Newspaper" means those publications which are commonly understood to be newspapers and which are printed and distributed periodically at daily, weekly or other short intervals for the dissemination of current news and information of a general character and of a general interest to the public. In addition, any publication which qualifies as a newspaper under s. 985.03 (1) is a newspaper. "Newspaper" also includes advertising supplements if they are printed by a newspaper and distributed as a component part of one of that newspaper's publications or if they are printed by a newspaper or a commercial printer and sold to a newspaper for inclusion in publications of that newspaper. A "newspaper" does not include handbills, circulars, flyers, or the like, advertising supplements not described in this subsection which are distributed with a newspaper, nor any publication which is issued to supply information on certain subjects of interest to particular groups, unless such publication otherwise qualifies as a newspaper within this subsection. In this subsection, advertising is not considered news of a general character and of a general interest.

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SECTION 42. 77.52 (1m) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 77.51 (17).

SECTION 43. 77.52 (2) (am) of the statutes, as affected by 1983 Wisconsin Act 189, is renumbered 77.51 (28).

SECTION 44. 77.52 (2m) of the statutes, as affected by 1983 Wisconsin Acts 27 and 189, is renumbered 77.51 (24).

SECTION 45. 77.54 (6m) of the statutes, as affected by 1983 Wisconsin Acts 27 and 189, is renumbered 77.51 (27).

SECTION 46. 77.54 (14g), (14m) and (14r) of the statutes, as affected by 1983 Wisconsin Act 189, are renumbered 77.51 (21), (22) and (22m).

SECTION 46m. 227.028 (2) of the statutes is amended to read:

227.028 (2) ~~The revisor of statutes may, in order to preserve uniformity in the administrative code, change the title or numbering of any rules.~~ If an agency desires to secure an advance commitment as to the title or numbering of proposed rules, it shall, for that purpose, submit a copy of such rules to the revisor of statutes prior to filing. Such copy shall indicate the titles and numbering desired by the agency. As soon as possible, thereafter, the revisor of statutes shall either approve the titles and numbering suggested by the agency or indicate the changes ~~which he considers~~ considered necessary in order to preserve uniformity in the code. If the title or numbering of a rule is so revised, the revisor of statutes shall make certain that the revised version is filed with the secretary of state.

SECTION 46r. 227.028 (3) of the statutes is repealed.

SECTION 46u. 227.03 of the statutes is repealed and recreated to read:

227.03 Construction of administrative rules. (1) In construing rules, ss. 990.001, 990.01, 990.03 (1), (2) and (4), 990.04 and 990.06 apply in the same manner in which they apply to statutes, except that ss. 990.001 and 990.01 do not apply if the construction would produce a result that is inconsistent with the manifest intent of the agency.

(2) The Wisconsin administrative code shall be prima facie evidence in all courts and proceedings as provided by s. 889.01, but this does not preclude reference to or, in case of a discrepancy, control over a rule filed with the revisor of statutes and the secretary of state, and the certified copy of a rule shall also and in the same degree be prima facie evidence in all courts and proceedings.

SECTION 47. **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:

(1) REVENUE.

(a) *Income tax.*

A	B	C
Statute Sections	Old Cross-References	New Cross-References
49.485 (1)(dm), as affected by 1983 Wis. Act 189	71.09 (7)(a) 6	71.09 (7)(a) 1
71.02 (1)(e), as affected by 1983 Wis. Act 189 and as renumbered	sub. (2)(a)	sub. (2)(p)
71.02 (2) (gq) 3. a to e, as renumbered	71.02 (2)(kh)	71.02 (2)(gq)
71.02 (2)(gr), as affected by 1983 Wis. Acts 27 and 189 and as renumbered	par. (kh) 2	par. (gq) 2

71.04 (2b) (intro.) and (2g) (a), as affected by 1983 Wis. Act 189	71.02 (1)(e)	71.02 (1)(c)
71.04 (12)(f), as affected by 1983 Wis. Act 189	71.19 (3)(b)	71.19 (4)(b)
71.05 (1)(intro.), as affected by 1983 Wis. Act 189	71.02 (2)(i), (j) and (L)	71.02 (2)(c), (e) and (m)
71.05 (1)(a) 15, as affected by 1983 Wis. Act 189	71.19 (3)(b)	71.19 (4)(b)
71.05 (2)(a) 1, as affected by 1983 Wis. Act 189 and as renumbered	71.02 (2)(h)	71.02 (2)(k)
71.09 (7)(a) 1, as affected by 1983 Wis. Act 189 and as renumbered	71.02 (2)(i)	71.02 (2)(e)
71.09 (11)(a) 6. a and b, as affected by 1983 Wis. Act 189	sub. (7)(a) 6	sub. (7)(a) 1
71.09 (11)(a) 6. b, as affected by 1983 Wis. Act 189	71.02 (1)(c)	71.02 (1)(a)
71.09 (11)(a) 6. c, as affected by 1983 Wis. Act 189	71.02 (2)(i)	71.02 (2)(e)
71.10 (8)(a) 3 and (8n), as affected by 1983 Wis. Act 189	71.19 (5)	71.19 (1)
71.10 (18)(am) 4, as affected by 1983 Wis. Act 189	71.19 (3)	71.19 (4)
71.10 (18)(am) 5, as affected by 1983 Wis. Act 189	71.19 (3)(b)	71.19 (4)(b)
71.135 (7), as affected by 1983 Wis. Act 189	71.19 (3)	71.19 (4)
71.19 (4)(a), as affected by 1983 Wis. Act 189 and as renumbered	sub. (5)	sub. (1)
71.21 (1) and (19)(a), as affected by 1983 Wis. Act 189	71.19 (5)	71.19 (1)
71.60 (1)(a)(intro.) and (d), as affected by 1983 Wis. Act 189	71.02 (2)(e)	71.02 (2)(f)
72.12 (5), as affected by 1983 Wis. Act 189	71.02 (2)(d)	71.02 (2)(b)
77.65 (5), as affected by 1983 Wis. Act 189	71.09 (7)(a) 5	71.09 (7)(a) 3

(b) Sales tax; immediate effect.

A	B	C
Statute Sections	Old Cross-References	New Cross-References
71.043 (4)(b), as affected by 1983 Wis. Act 189	77.54 (6m)	77.51 (27)
77.51 (4)(L), as affected by 1983 Wis. Acts 27 and 189 and as renumbered	sub. (2)	sub. (18)

77.51 (7)(d), as affected by 1983 Wis. Act 189 and as renumbered	sub. (17)	sub. (9)
77.51 (7)(e) and (f), as affected by 1983 Wis. Acts 27 and 189 and as renumbered	sub. (2)	sub. (18)
77.51 (7m), as affected by 1983 Wis. Act 189 and as renumbered	sub. (13)	sub. (7)
77.51 (21), as affected by 1983 Wis. Act 189	sub. (14)	s. 77.54 (14)
77.51 (22), as affected by 1983 Wis. Act 189, and as renumbered	sub. (14)	s. 77.54 (14)
77.51 (22m), as affected by 1983 Wis. Act 189 and as renumbered	sub. (14)	s. 77.54 (14)
77.51 (24), as affected by 1983 Wis. Act 189 and as renumbered	sub. (2)	s. 77.52 (2)
77.51 (27), as affected by 1983 Wis. Act 189 and as renumbered	sub. (6)(a)	s. 77.54 (6)(a)
77.51 (28), as affected by 1983 Wis. Act 189, and as renumbered	par. (a) 12	s. 77.52 (2)(a) 12
77.51 (29), as affected by 1983 Wis. Acts 27 and 189 and as renumbered	subs. (14)(L) and (13) (e) and (f) and s. 77.52 (2m)	subs. (4)(L), (7)(e) and (f) and (24)(a)
77.61 (4)(a), as affected by 1983 Wis. Act 189	77.51 (13) and (17)	77.51 (7) and (9)

(c) *Sales tax; delayed effect.*

A	B	C
Statute Sections	Old Cross-References	New Cross-References
71.043 (4)(b), as affected by 1983 Wis. Act (this act)	77.51 (27)	77.54 (6m)
77.51 (5), as affected by 1983 Wis. Acts 27 and (this act) and as renumbered	s. 77.51 (4)(L), (7) (e) and (f) and (24)(a)	subs. (13)(e) and (f) and (14) (L) and s. 77.52 (2m)
77.51 (13)(d), as affected by 1983 Wis. Act (this act) and as renumbered	sub. (9)	sub. (17)
77.51 (13)(e) and (f), as affected by 1983 Wis. Acts 27 and (this act) and as renumbered	s. 77.51 (18)	sub. (2)
77.51 (13r), as affected by 1983 Wis. Act (this act) and as renumbered	sub. (7)	sub. (13)
77.51 (14)(L), as affected by 1983 Wis. Acts 27 and (this act) and as renumbered	s. 77.51 (18)	sub. (2)

77.52 (2)(am), as affected by 1983 Wis. Act (this act) and as renumbered	s. 77.52 (2)(a) 12	par. (a) 12
77.52 (2m), as affected by 1983 Wis. Act (this act) and as renumbered	s. 77.52 (2)	sub. (2)
77.54 (6m), as affected by 1983 Wis. Act (this act) and as renumbered	s. 77.54 (6)(a)	sub. (6)(a)
77.54 (14g), as affected by 1983 Wis. Act (this act) and as renumbered	s. 77.54 (14)	sub. (14)
77.54 (14m), as affected by 1983 Wis. Act (this act) and as renumbered	s. 77.54 (14)	sub. (14)
77.54 (14r), as affected by 1983 Wis. Act (this act) and as renumbered	s. 77.54 (14)	sub. (14)
77.61 (4)(a), as affected by 1983 Wis. Act (this act)	77.51 (7) and (9)	77.51 (13) and (17)

(2) REVISOR OF STATUTES.

(a) *Rules correction.*

A	B	C
Statute Sections	Old Cross-References	New Cross-References
13.93 (2)(i)	ss. 35.93 and 227.028	sub. (2m) and ss. 35.93 and 227.028

SECTION 48. Effective dates. (1) Except as provided in subsection (2), this act takes effect on the day following publication.

(2) The treatment of sections 77.51 (1), (2) and (3) (by SECTION 14); 77.51 (4), (7) and (15) (by SECTION 17); 77.51 (4g), (4r), (5), (7g), (7m), (8) and (9) (by SECTION 18); 77.51 (10) (by SECTION 23); 77.51 (11) (by SECTION 25); 77.51 (12) (by SECTION 27); 77.51 (13), (14) and (16) (by SECTION 29); 77.51 (17) (by SECTION 31); 77.51 (18), (19) and (20) (by SECTION 32); 77.51 (21), (22) and (22m) (by SECTION 33); 77.51 (23) (by SECTION 34); 77.51 (24) (by SECTION 35); 77.51 (25) (by SECTION 36); 77.51 (26) (by SECTION 38); 77.51 (27) (by SECTION 39); 77.51 (28) (by SECTION 40); and 77.51 (29) and (30) (by SECTION 41) of the statutes and the cross-reference changes made by SECTION 47 (1) (c) of this act take effect on January 1, 1987.