

1993 Assembly Bill 1126

Date of enactment: **April 25, 1994**  
Date of publication: **May 9, 1994**

## 1993 Wisconsin Act 437 (Vetoed in Part)

AN ACT *to repeal* 20.395 (1) (fr), 20.395 (2) (fs), 20.410 (1) (dt), 25.40 (1) (ij), 49.45 (17) (title) and (a) (intro.), 49.45 (17) (a) 1h, 49.45 (17) (a) 3, 49.45 (17) (b), 49.45 (17) (c), 49.45 (17) (cm), 49.45 (17) (g), 49.45 (17) (h), 49.45 (23), 71.01 (6) (a), 71.22 (4) (a), 71.26 (2) (b) 1, 71.34 (1g) (a), 71.42 (2) (a), 78.12 (3m), 86.34 (4), 121.10 (2) (b), 234.965, 701.02 (2) and 880.897; *to renumber* 20.002 (2), 20.435 (7) (gb), 49.19 (12), 49.45 (17) (a) 1p, 77.59 (4) (a) and 701.02 (1); *to renumber and amend* 49.27 (4), 49.45 (17) (a) 1, 49.45 (17) (a) 1d, 49.45 (17) (a) 1t, 49.45 (17) (a) 2, 49.45 (17) (d), 49.45 (17) (e), 49.45 (17) (f), 49.45 (17) (i), 49.47 (2) (c), 49.496 (3) (a), 71.93 (1) (a), 77.59 (4) (intro.), 86.34 (1), 101.265 (4), 119.46 and 346.73 (2); *to amend* 20.115 (3) (h), 20.115 (3) (j), 20.143 (1) (en), 20.255 (2) (ac), 20.255 (2) (bm), 20.410 (1) (ab), 20.435 (1) (b), 20.435 (3) (cd), 20.435 (7) (o), 20.445 (1) (em), 20.550 (1) (f), 20.866 (2) (uw), 20.866 (2) (ux), 23.42 (4), 30.62 (3m), 30.69 (1) (c), 38.28 (2) (g), 39.30 (3) (intro.), 44.02 (5), 46.10 (4) (a), 46.26 (4) (d) 3, 46.26 (4) (d) 4, 46.26 (4) (f), 46.26 (7) (f), 46.27 (6u) (a), 46.27 (6u) (b) 1, 46.27 (6u) (c) 1. b., 46.27 (6u) (d), 46.40 (2), 46.485 (2) (a) (intro.), 46.485 (3), 46.49 (2), ~~48.235 (8)~~, 48.533 (2), 48.62 (title), 48.982 (3), 48.982 (4) (a), 48.982 (6) (a), ~~48.996~~, 49.02 (8), 49.19 (4) (et), 49.27 (1) (c), 49.27 (4) (c) 1. b., 49.453 (1) (am), 49.455 (6) (a), 49.455 (6) (c), 49.496 (1) (d), 49.496 (2) (d), 49.496 (3) (b), 51.42 (3) (as) 3, 65.07 (1) (e), 71.01 (6) (d), 71.01 (6) (e), 71.01 (6) (f), 71.01 (6) (g), 71.01 (6) (h), 71.01 (7r), 71.22 (4) (d), 71.22 (4) (e), 71.22 (4) (f), 71.22 (4) (g), 71.22 (4) (h), 71.22 (4m) (b), 71.22 (4m) (c), 71.22 (4m) (d), 71.22 (4m) (e), 71.22 (4m) (f), 71.26 (2) (b) 4, 71.26 (2) (b) 5, 71.26 (2) (b) 6, 71.26 (2) (b) 7, 71.26 (2) (b) 8, 71.26 (3) (g), 71.26 (3) (y), 71.34 (1) (ag), 71.34 (1g) (d), 71.34 (1g) (e), 71.34 (1g) (f), 71.34 (1g)

Vetoed  
in Part



refunds; uniform traffic citations and traffic accident reports; the repaired salvage vehicle examination fee; flood damage aids; reimbursement under and administration of the local roads improvement program; major transit capital improvement projects; the Milwaukee east-west transportation corridor project; the capital assistance program for transportation services to elderly and disabled persons; adjusting the number of full-time equivalent positions authorized for state agencies; granting bonding authority; providing an exemption from rule-making procedures; providing an exemption from emergency rule procedures; granting rule-making authority; decreasing and making appropriations; and providing penalties.

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

SECTION 1. 15.105 (23) of the statutes is created to read:

15.105 (23) NATIONAL AND COMMUNITY SERVICE BOARD. (a) *Creation.* There is created a national and community service board which is attached to the department of administration under s. 15.03.

(b) *Membership.* The national and community service board shall consist of the voting members described in par. (c) and the nonvoting members described in par. (d), appointed for 3-year terms.

(c) *Voting members.* The national and community service board shall include as voting members the following members:

1. At least one member who has expertise in the educational, training and developmental needs of youth, particularly of disadvantaged youth.

2. At least one member who has experience in promoting voluntarism among older adults.

3. At least one member who is a representative of private nonprofit organizations that are representative of a community, or a significant segment of a community, and that are engaged in meeting the human, educational, environmental or public safety needs of that community.

4. The state superintendent of public instruction or his or her designee.

4m. The secretary of administration or his or her designee.

5. At least one member who is a representative of a school board or of a county, city, village or town government.

6. At least one member who is a representative of organized labor.

7. At least one member who is a representative of the business community.

8. At least one member who is at least 16 years of age and not more than 25 years of age and who is a participant or a supervisor in a program that receives assistance under the national and community service trust act of 1993, P.L. 103-82.

9. At least one member who is a representative of a program that receives assistance under the national and community service trust act of 1993, P.L. 103-82.

10. If less than 16 members are appointed under subs. 1 to 9, a sufficient number of members to bring the total number of voting members to 16.

(d) *Nonvoting members.* In addition to the voting members specified in par. (c), the national and community service board shall include as a nonvoting

member the state representative of the corporation for national and community service designated under the national and community service trust act of 1993, P.L. 103-82, and may include as nonvoting members such representatives of state agencies providing community services, youth services, educational services, social services, services for the aging and job training programs as the governor may appoint.

(e) *Membership limitations.* No more than 4 of the voting members of the national and community service board may be state officers or employees. No more than 9 of the voting members of the national and community service board may belong to the same political party. In appointing members to the national and community service board, the governor shall ensure, to the maximum extent practicable, that the membership of the board is diverse with respect to race, national origin, age, sex and disability.

SECTION 2. 16.21 of the statutes is created to read:

**16.21 National and community service.** (1) DEFINITIONS. In this section:

(a) "Board" means the national and community service board.

(b) "Corporation" means the corporation for national and community service created under the national and community service trust act of 1993, P.L. 103-82.

(c) "National service program" means a program that addresses unmet human, educational, environmental or public safety needs and that receives financial assistance from the corporation or the board.

(dm) "Youth corps program" means a full-time, year-round national service program or a full-time, summer national service program that does all of the following:

1. Undertakes meaningful service projects with visible public benefits, including natural resources, urban renovation and human resources projects.

2. Includes as participants persons who have attained the age of 16 years but who have not attained the age of 26 years, including youths who are not enrolled in school and other disadvantaged youths.

3. Provides those participants with crew-based, highly structured and adult-supervised work experience, life skills training, education, career guidance and counseling, employment training and support services and with the opportunity to develop citizenship values and skills through service to their community and country.

(2) DUTIES OF THE BOARD. The board shall do all of the following:

(a) Prepare and update annually, through an open and public participation process, a plan for the provision of national service programs in this state that covers a 3-year period, that ensures outreach to diverse community-based organizations serving underrepresented populations and that contains such information as the corporation may require.

(b) Prepare applications for financial assistance from the corporation.

(c) Prepare applications for approval by the corporation of national service program positions that are eligible for national service educational awards under the national and community service trust act of 1993, P.L. 103-82.

(d) Make recommendations to the corporation concerning priorities for programs receiving federal domestic volunteer services assistance under 42 USC 4950 to 5091n.

(e) Provide technical assistance to persons applying for financial assistance from the corporation to enable those persons to plan and implement national service programs.

(f) Assist in providing health care and child care for participants in national service programs.

(g) Provide a system for the recruitment and placement of participants in national service programs and disseminate information to the public concerning national service programs and positions in national service programs.

(h) From the appropriations under s. 20.505 (4) (j) and (p), award grants to persons providing national service programs, giving priority to the greatest extent practicable to persons providing youth corps programs.

(i) Provide oversight and evaluation of the national service programs funded under par. (h).

(j) On request, provide projects, training methods, curriculum materials and other technical assistance to persons providing national service programs.

(k) Coordinate its activities with the activities of the corporation, the federal ACTION agency established under 42 USC 5041 and any state agency that administers federal financial assistance under 42 USC 9901 to 9912 or any other federal financial assistance program with which coordination would be appropriate.

(L) Perform such other duties as may be required by the corporation.

(3) DELEGATION OF DUTIES. The board may not directly provide a national service program. Subject to any limitations that the corporation may prescribe, the board may delegate any of the duties specified in sub. (2), other than policy-making duties, to another state agency, a public agency or a nonprofit organization.

SECTION 3. 20.002 (2) of the statutes, as affected by 1993 Wisconsin Act 16, is renumbered 20.002 (2) (a).

SECTION 4. 20.002 (2) (b) of the statutes is created to read:

20.002 (2) (b) Solely for purposes of relating annual taxes to estimated expenses, revenue received in July because of a cash purchase of stamps under s. 139.31 shall be deemed accrued tax receipts as of the close of the previous fiscal year, but no revenue shall be deemed accrued tax receipts unless it is deposited by this state on or before July 31.

SECTION 5. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

		<u>1993-94</u>	<u>1994-95</u>
<b>20.143</b>	<b>Development, department of</b>		
(1)	ECONOMIC AND COMMUNITY DEVELOPMENT		
(ew)	International trade, business and economic development grant	GPR B 250,000	-0-
<b>20.395</b>	<b>Transportation, department of</b>		
(2)	LOCAL TRANSPORTATION ASSISTANCE		
(fs)	Local road improvements, state funds	SEG B 137,400	-0-
<b>20.435</b>	<b>Health and social services, department of</b>		
(7)	COMMUNITY SERVICES; AIDS AND LOCAL ASSISTANCE		
(de)	African American foster parent recruitment	GPR A 37,500	37,500

**20.505 Administration, department of**

(4) ATTACHED DIVISIONS, BOARDS,  
COUNCILS AND COMMISSIONS

(o) National and community  
service board; federal  
aid for administration

PR-F C

-0-

210,000

SECTION 6. 20.115 (3) (h) of the statutes is amended to read:

20.115 (3) (h) *Grain inspection and certification; Milwaukee.* ~~Ninety eight percent of all~~ All moneys received for the inspection and certification of grain received in or shipped from the port of Milwaukee or other locations in the southern portion of this state under s. 93.06 (1m), to carry out the purposes for which they are received.

SECTION 7. 20.115 (3) (j) of the statutes is amended to read:

20.115 (3) (j) *Grain inspection and certification; Superior.* ~~Ninety eight percent of all~~ All moneys received for the inspection and certification of grain received in or shipped from the port of Superior or other locations in the northern portion of this state under s. 93.06 (1m), to carry out the purposes for which they are received.

SECTION 8. 20.143 (1) (en) of the statutes is amended to read:

20.143 (1) (en) *Business development initiative.* The amounts in the schedule for grants and loans under s. 560.20.

SECTION 8m. 20.143 (1) (ew) of the statutes is created to read:

20.143 (1) (ew) *International trade, business and economic development grant.* Biennially, the amounts in the schedule for the grants under 1993 Wisconsin Act .... (this act), section 9115 (2x).

SECTION 9. 20.143 (1) (in) of the statutes is created to read:

20.143 (1) (in) *Business development initiative loan repayments.* All moneys received in repayment of loans under s. 560.20 (3), any proceeds from equity investments made by the community development finance company under s. 234.965, 1991 stats., and any unencumbered grant funds returned to the department under 1993 Wisconsin Act .... (this act), section 9115 (1t), to be used for loans and grants under s. 560.20 (3).

SECTION 10. 20.255 (1) (im) of the statutes is created to read:

20.255 (1) (im) *Library products and services.* All moneys received from the sale of library products and services to libraries to be used to meet the costs associated with the products and services.

SECTION 10g. 20.255 (2) (ac) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

20.255 (2) (ac) *General equalization aids.* ~~The amounts in the schedule~~ A sum sufficient for the payment of educational aids under ss. 121.08, 121.09 and

121.105 and subch. VI of ch. 121 equal to the amount necessary to ensure that the total amount appropriated under this paragraph and par. (bm) equals the amount determined by the joint committee on finance under s. 121.15 (3).

SECTION 10m. 20.255 (2) (bm) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

20.255 (2) (bm) *Minimum state aid and general equalization aids.* The amounts in the schedule for minimum state aid under s. 121.10 and educational aids under s. 121.08. ~~All moneys appropriated under this paragraph shall be expended first for minimum state aid under s. 121.10.~~ The amount distributed from this appropriation for educational aids under s. 121.08 in any fiscal year shall equal the total amount of aid reductions under s. 121.10 (6) in that fiscal year.

SECTION 11. 20.395 (1) (fr) of the statutes is repealed.

SECTION 12. 20.395 (1) (fs) of the statutes is created to read:

20.395 (1) (fs) *Flood damage aids, state funds.* A sum sufficient to make flood damage aid payments under s. 86.34.

SECTION 12g. 20.395 (2) (fs) of the statutes is created to read:

20.395 (2) (fs) *Local road improvements, state funds.* Biennially, the amounts in the schedule for reimbursements of local road improvements under 1993 Wisconsin Act .... (this act), section 9154 (2e).

SECTION 12h. 20.395 (2) (fs) of the statutes, as created by 1993 Wisconsin Act .... (this act), is repealed.

SECTION 13. 20.395 (5) (ch) of the statutes is created to read:

20.395 (5) (ch) *Repaired salvage vehicle examinations, state funds.* From the general fund, all moneys received from the repaired salvage vehicle examination fee under s. 342.07 (3) (a) that are distributed under s. 342.07 (3) (b), for the purpose of providing reimbursement to cities, towns, villages and counties under s. 342.07 (3) (b) for examinations under s. 342.07 (2).

SECTION 14. 20.410 (1) (ab) of the statutes is amended to read:

20.410 (1) (ab) *Intergovernmental corrections agreements.* The amounts in the schedule for payments made in accordance with contracts entered into with other states party to the interstate corrections compact under s. 302.25, including payments in accordance with contracts entered into under s. 301.21, and

for payments for placements in accordance with contracts under s. 302.27.

SECTION 15. 20.410 (1) (dt) of the statutes is repealed.

SECTION 16. 20.433 (1) (k) of the statutes is created to read:

20.433 (1) (k) *Interagency programs.* All moneys received from other state agencies for the purposes for which received.

SECTION 17. 20.435 (1) (b) of the statutes, as affected by 1993 Wisconsin Act 16, section 391, is amended to read:

20.435 (1) (b) *Medical assistance program benefits.* Biennially, the amounts in the schedule to provide the state share of medical assistance program benefits administered under s. 49.45, to provide medical assistance program benefits administered under s. 49.45 that are not also provided under par. (o) and to fund the pilot project under s. 46.27 (9) and (10). Notwithstanding s. 20.002 (1), the department may transfer from this appropriation to the appropriation under sub. (7) ~~(gb)~~ (kb) funds in the amount of and for the purposes specified in s. 46.485 (2) (a) and (2m). Notwithstanding ss. 20.001 (3) (b) and 20.002 (1), the department may credit or deposit into this appropriation and may transfer between fiscal years funds that it transfers from the appropriation under sub. (7) ~~(gb)~~ (kb) for the purposes specified in s. 46.485 (3).

SECTION 18. 20.435 (3) (cd) of the statutes is amended to read:

20.435 (3) (cd) *Community youth and family aids.* The amounts in the schedule for the improvement and provision of juvenile delinquency-related services under s. 46.26 and for reimbursement to counties having a population of less than 500,000 for the cost of court attached intake services as provided in s. 48.06 (4). Disbursements may be made from this appropriation under s. 46.03 (20). Refunds received relating to payments made under s. 46.03 (20) shall be returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), but subject to s. 46.26 (3) (f), the department of health and social services may transfer moneys under this paragraph between fiscal years. Except for moneys authorized for transfer under s. 46.26 (3), all moneys from this paragraph allocated under s. 46.26 (3) and not spent or encumbered by counties by December 31 of each year shall lapse into the general fund on the succeeding January 1. The joint committee on finance may transfer additional moneys to the next calendar year.

SECTION 19. 20.435 (7) (de) of the statutes is created to read:

20.435 (7) (de) *African American foster parent recruitment.* The amounts in the schedule for grants for the recruitment of African American foster parents under s. 48.677.

SECTION 20. 20.435 (7) (gb) of the statutes is renumbered 20.435 (7) (kb).

SECTION 21. 20.435 (7) (me) of the statutes is created to read:

20.435 (7) (me) *Federal block grant local assistance.* All block grant moneys received from the federal government or any of its agencies for community services local assistance, for the purposes for which received.

SECTION 22. 20.435 (7) (o) of the statutes, as affected by 1993 Wisconsin Act 16, section 445, is amended to read:

20.435 (7) (o) *Federal aid; community aids.* All Except as provided in par. (pm), all federal moneys received in amounts pursuant to allocation plans developed by the department for the provision or purchase of services authorized under par. (b) and s. 46.70; all federal moneys received as child welfare funds under 42 USC 620 to 626 as limited under s. 48.985; all federal child care and development block grant funds received under 42 USC 9858 that are allocated under s. 46.40 (4) (a) for distribution under s. 46.98 (2); all federal moneys received as child care grants under 42 USC 603 (n) as allocated under s. 46.40 (4) (a) and distributed under s. 46.98 (2); and all unanticipated federal social services block grant funds received under 42 USC 1397 to 1397e, in accordance with s. 46.49 (2), for distribution under s. 46.40. Disbursements from this appropriation may be made directly to counties for social and mental hygiene services under s. 46.03 (20) (b) or 46.031 or directly to counties in accordance with federal requirements for the disbursement of federal funds or directly to tribal governing bodies under s. 46.70.

SECTION 23. 20.435 (7) (pm) of the statutes is created to read:

20.435 (7) (pm) *Federal aid; African American foster parent recruitment.* All federal moneys received under 45 CFR 1356.60 to match the expenditure of funds from the appropriation under par. (de) for the recruitment of African American foster parents under s. 48.677.

SECTION 24. 20.445 (1) (em) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

20.445 (1) (em) *Youth apprenticeship program.* The amounts in the schedule for the youth apprenticeship program under s. 101.265, including youth apprenticeship training grants under s. 101.265 (4) (b).

SECTION 25. 20.505 (4) (j) of the statutes is created to read:

20.505 (4) (j) *National and community service board; gifts and grants.* All moneys received from gifts, grants and bequests for the activities of the national and community service board under s. 16.21, to carry out the purpose for which made and received. ~~Moneys may not be released from this appropriation without the approval of the joint committee on finance.~~

**Vetoed  
in Part**

SECTION 26. 20.505 (4) (o) of the statutes is created to read:

20.505 (4) (o) *National and community service board; federal aid for administration.* From the moneys received from the corporation for national and community service under the national and community service trust act of 1993, P.L. 103-82, as a continuing appropriation, the amounts in the schedule for the administration of the national and community service program under s. 16.21. ~~Moneys may not be released from this appropriation without the approval of the joint committee on finance.~~

Vetoed  
in Part

SECTION 27. 20.505 (4) (p) of the statutes is created to read:

20.505 (4) (p) *National and community service board; federal aid for grants.* From the moneys received from the corporation for national and community service under the national and community service trust act of 1993, P.L. 103-82, all moneys not appropriated under par. (o) for national service program grants under s. 16.21 (2) (h). ~~Moneys may not be released from this appropriation without the approval of the joint committee on finance.~~

Vetoed  
in Part

SECTION 28. 20.550 (1) (f) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

20.550 (1) (f) *Transcript and record payments.* The amounts in the schedule for the compensation of court reporters or clerks of circuit court for preliminary examination, trial and appeal transcripts and the payment of related costs under s. 967.06.

SECTION 29. 20.866 (2) (uw) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

20.866 (2) (uw) *Transportation; rail acquisitions and improvements.* From the capital improvement fund, a sum sufficient for the department of transportation to acquire railroad property under ss. 85.08 (2) (L) and (4m) (e) and 85.09 for the state or for an eligible applicant, as defined in s. 85.08 (4m) (b) 1, 1991 stats.; to provide grants and loans for rail property acquisitions and improvements under s. 85.08 (4m) (c) and (d) to eligible applicants, as defined in s. 85.08 (4m) (b) 1, 1991 stats.; and to credit the appropriation account under s. 20.395 (2) (bt) as reimbursement for initial temporary funding of acquisitions, grants or loans authorized under 1993 Wisconsin Act 16, section 9154 (4n). The state may contract public debt in an amount not to exceed \$10,000,000 for ~~this purpose~~ these purposes.

SECTION 30. 20.866 (2) (ux) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

20.866 (2) (ux) *Corrections; correctional facilities.* From the capital improvement fund, a sum sufficient for the department of corrections to acquire, construct, develop, enlarge or improve adult correctional facilities. The state may contract public debt in an amount not to exceed ~~\$373,627,500~~ \$393,627,500 for this purpose.

SECTION 31. 23.42 (4) of the statutes is amended to read:

23.42 (4) LIMITATION ON CHARGING OF FEES. Notwithstanding subs. (2) and (3) (a), the department may not charge any fees under this section after ~~June 30, 1994~~ October 1, 1995, for reviewing and evaluating applications or notifications of intent.

SECTION 32. 25.40 (1) (a) 10 of the statutes is created to read:

25.40 (1) (a) 10. Fees collected under s. 342.07 (3) (a) that are deposited in the general fund and credited to the appropriation account under s. 20.395 (5) (ch).

SECTION 33. 25.40 (1) (ij) of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

SECTION 34. 30.62 (3m) of the statutes is amended to read:

30.62 (3m) SAFETY DEVICES FOR PERSONAL WATERCRAFT. No person may operate a personal watercraft that is equipped by the manufacturer with an engine cutoff switch activated by a lanyard unless the engine cutoff switch is in good working order and the lanyard is attached in the manner prescribed by the manufacturer to the operator or the operator's clothing or personal flotation device. No person may sell a personal watercraft manufactured after January 1, 1993, unless the personal watercraft is equipped by the manufacturer with an engine cutoff switch activated by a lanyard or is equipped by the manufacturer with a self-circling safety feature. ~~No person may sell a personal watercraft manufactured after January 1, 1994, unless the personal watercraft is equipped by the manufacturer with an engine cutoff switch activated by a lanyard.~~

SECTION 35. 30.69 (1) (c) of the statutes is amended to read:

30.69 (1) (c) In addition to complying with par. (a), no person may operate a personal watercraft that is towing a person who is on ~~waterskis~~ water skis, an aquaplane or similar device unless the personal watercraft is ~~at least 9 feet 11 inches in length and is designed to seat at least 3 persons.~~

SECTION 36. 38.28 (2) (g) of the statutes is amended to read:

38.28 (2) (g) The board shall pay an amount determined by multiplying the number of students enrolled in a chauffeur training course approved by the board by the number of credits of the course for which each student is enrolled and multiplying the product by ~~\$72~~ \$150.

SECTION 37. 39.11 (16g) of the statutes is created to read:

39.11 (16g) Expend at least \$140,200 in fiscal year 1994-95 and every fiscal year thereafter for the development and periodic update of instructional television programs that are specific to this state for use in schools. Funds may be expended for the programs from the appropriation under s. 20.225 (1) (f), (g), (h) or (m).

SECTION 38. 39.30 (3) (intro.) of the statutes is amended to read:

39.30 (3) **BASIS OF GRANTS.** (intro.) The grant to be paid to a resident student enrolled at least half-time and registered as a freshman, sophomore, junior or senior after August 1, 1979, shall be determined under pars. (a) to ~~(e)~~ (f).

SECTION 39. 39.30 (3) (f) of the statutes is created to read:

39.30 (3) (f) The board may not make initial awards of grants under this section for an academic year in an amount that exceeds 122% of the amount appropriated under s. 20.235 (1) (b) for the fiscal year in which the grant may be paid.

SECTION 40. 44.02 (5) of the statutes is amended to read:

44.02 (5) Keep its main library and museum rooms open at all reasonable hours on business days for the reception of the residents of this state who may wish to visit the library or museum. Except as provided under sub. (5m) and s. 44.20 (1m), the historical society may collect a fee for admission to historic sites or buildings acquired, leased or operated by the historical society, including areas within state parks or on other state-owned lands which incorporate historic buildings, restorations, museums or remains and which are operated by the historical society by agreement with the department of natural resources or other departments, or for lectures, pageants or similar special events, or for admission to defray the costs of special exhibits in its several buildings of documents, objects or other materials not part of the historical society's regular collections but brought in on loan from other sources for such special exhibitions. The historical society may procure and sell or otherwise dispose of postcards, souvenirs and other appropriate merchandise to help defray the costs of operating its several plants and projects.

SECTION 41. 44.20 (1m) of the statutes is created to read:

44.20 (1m) (a) By January 1, 1995, the board of curators shall establish the following fees for admissions to historic sites:

1. For Old World Wisconsin, \$4 for an individual 13 years of age or older and \$1.50 for an individual under 13 years of age.
2. For Pendarvis, Stonefield Village, Villa Louis and Old Wade House, \$2.50 for an individual 13 years of age or older and no charge for an individual under 13 years of age.
3. For Madeline Island, \$2 for an individual 13 years of age or older and no charge for an individual under 13 years of age.

(b) The historical society may not collect a group child admission fee for admission to any historic site owned and operated by the historical society.

SECTION 41p. 46.10 (4) (a) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

46.10 (4) (a) If a person liable under sub. (2) fails to make payment or enter into or comply with an agreement for payment, the department may bring an action to enforce the liability or may issue an order to compel payment of the liability. Any person aggrieved by an order issued by the department under this paragraph may appeal the order as a contested case under ch. 227 by filing with the department a request for a hearing within 30 days after the date of the order.

SECTION 41q. 46.10 (5) of the statutes is repealed and recreated to read:

46.10 (5) If any person named in an order to compel payment issued under sub. (4) (a) fails to pay the department any amount due under the terms of the order and no contested case to review the order is pending and the time for filing for a contested case review has expired, the department may present a certified copy of the order to the circuit court for any county. The circuit court shall, without notice, render judgment in accordance with the order. A judgment rendered under this subsection shall have the same effect and shall be entered and docketed and may be enforced in the same manner as if the judgment had been rendered in an action tried and determined by the circuit court.

SECTION 42. 46.254 of the statutes is created to read:

**46.254 Certification of certain public assistance overpayments.** (1) **COUNTY DEPARTMENT NOTIFICATION REQUIREMENT.** If a county department under s. 46.215, 46.22 or 46.23 or a governing body of a federally recognized American Indian tribe or band determines that the department of health and social services may recover an amount under s. 49.083, 49.125, 49.195 (3) or 49.497, the county department or governing body shall notify the department of health and social services of the determination.

(2) **DEPARTMENT CERTIFICATION.** At least annually, the department shall certify to the department of revenue the amounts that, based on the notifications received under sub. (1) and on other information received by the department of health and social services, the department has determined that it may recover under ss. 49.083, 49.125, 49.195 (3) and 49.497, except that the department may not certify an amount under this subsection unless the department has met the notice requirements under sub. (3) and unless the department's determination has either not been appealed or is no longer under appeal.

(3) **NOTICE REQUIREMENTS.** At least 30 days before certification of an amount, the department shall send a notice to the last-known address of the person from whom the department intends to recover the amount. The notice shall do all of the following:

(a) Inform the person that the department intends to certify to the department of revenue an amount that the department of health and social services has determined to be due under s. 49.083, 49.125, 49.195 (3) or



49.497, for setoff from any state tax refund that may be due the person.

(b) Inform the person that he or she may appeal the department's determination to certify the amount by requesting a hearing under sub. (4) within 30 days after the date of the letter and inform the person of the manner in which he or she may request a hearing.

(c) Inform the person that, if the department's determination is appealed, the department will not certify the amount to the department of revenue while the determination of the department of health and social services is under appeal.

(d) Inform the person that, unless a contested case hearing is requested to appeal the department's determination, the person may be precluded from challenging any subsequent setoff of the certified amount by the department of revenue, except on the grounds that the certified amount has been partially or fully paid or otherwise discharged, since the date of the notice.

(e) Request that the person inform the department if a bankruptcy stay is in effect with respect to the person or if the claim has been discharged in bankruptcy.

(f) Inform the person that the person may need to contact the department of revenue in order to protect the refunds of spouses who are not liable for the claim.

(4) HEARINGS. If a person has requested a hearing under this subsection, the department shall hold a contested case hearing under s. 227.44, except that the department may limit the scope of the hearing to exclude issues that were presented at a prior hearing or that could have been presented at a prior opportunity for hearing.

(5) EFFECT OF CERTIFICATION. Receipt of a certification by the department of revenue shall constitute a lien, equal to the amount certified, on any state tax refunds or credits owed to the obligor. The lien shall be foreclosed by the department of revenue as a setoff under s. 71.93. Certification of an amount under this section does not prohibit the department of health and social services from attempting to recover the amount through other legal means. The department of health and social services shall promptly notify the department of revenue upon recovery of any amount previously certified under this section.

SECTION 43. 46.26 (3) (f) of the statutes is created to read:

46.26 (3) (f) Notwithstanding pars. (dm) and (e), the department of health and social services may carry forward from 1994 to 1995 not more than \$768,100 of the funds allocated under this subsection to the counties that are participating in the corrective sanctions program under s. 48.533 (2) for their use of the services provided under that program. Notwithstanding s. 20.435 (3) (cd), any funds that are carried forward under this paragraph and not spent or encumbered by counties by June 30, 1995, shall lapse to the general fund on July 1, 1995.

SECTION 44. 46.26 (4) (d) 3 of the statutes, as affected by 1993 Wisconsin Act 16, section 920d, is amended to read:

46.26 (4) (d) 3. In calendar year 1994, the per person daily cost assessment to counties shall be ~~\$108.12~~ \$111.73 for care in a juvenile correctional institution, ~~\$108.12~~ \$111.73 for care for children transferred from a juvenile correctional institution under s. 51.35 (3), the dollar amount set by the department of corrections by rule for maintaining a prisoner in an adult correctional institution, ~~\$141~~ \$141.05 for care in a child caring institution, ~~\$98.47~~ for care in a group home for children, ~~\$22.49~~ for care in a foster home, ~~\$62.46~~ for care in a treatment foster home, ~~\$59.95~~ \$66.75 for departmental corrective sanctions services and ~~\$11.87~~ \$12.96 for departmental aftercare services.

SECTION 45. 46.26 (4) (d) 4 of the statutes, as affected by 1993 Wisconsin Act 98, is amended to read:

46.26 (4) (d) 4. Beginning January 1, 1995, and ending June 30, 1995, the per person daily cost assessment to counties shall be ~~\$118.60~~ \$115.68 for care in a juvenile correctional institution, ~~\$118.60~~ \$115.68 for care for children transferred from a juvenile correctional institution under s. 51.35 (3), the dollar amount set by the department of corrections by rule for maintaining a prisoner in an adult correctional institution, ~~\$145.99~~ \$146.07 for care in a child caring institution, ~~\$101.92~~ for care in a group home for children, ~~\$23.28~~ for care in a foster home, ~~\$64.65~~ for care in a treatment foster home, ~~\$59.95~~ \$66.75 for departmental corrective sanctions services and ~~\$12.17~~ \$12.96 for departmental aftercare services.

SECTION 46. 46.26 (4) (f) of the statutes is amended to read:

46.26 (4) (f) For services under s. 51.35 (3), payments made under sub. (4) (d) for services to children who are ineligible for medical assistance under s. 49.46 or 49.47 and uniform fee collections under s. 46.03 (18) shall be deposited in the appropriation under s. 20.435 (2) (gk) and all other payments made under this subsection shall be deposited in the general fund and treated as a nonappropriated receipt.

SECTION 47. 46.26 (7) (f) of the statutes, as affected by 1993 Wisconsin Act 98, is amended to read:

46.26 (7) (f) For adjustments to have allocations to compensate for increases in per person daily cost assessments, amounts not to exceed \$216,400 for the last 6 months of 1993, ~~\$905,400~~ \$1,552,200 for 1994 and ~~\$1,873,700~~ \$1,469,300 for the first 6 months of 1995. The department shall allocate funds under this paragraph in accordance with the requirements of sub. (3) (d).

SECTION 48. 46.26 (7) (h) of the statutes is created to read:

46.26 (7) (h) For counties that are participating in the corrective sanctions program under s. 48.533 (2), ~~\$768,100~~ in 1994 and ~~\$768,100~~ in the first 6 months of

1995 for the provision of corrective sanctions services for children from that county. In distributing funds to counties under this paragraph, the department shall determine a county's distribution by dividing the amount allocated under this paragraph by 105 and multiplying the quotient by the average daily population of children from that county who are participating in the program.

SECTION 49. 46.27 (6u) (a) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

46.27 (6u) (a) In this subsection, "resources" has the meaning given in s. ~~49.45 (17) (a) 2~~ 49.453 (1) (i).

SECTION 50. 46.27 (6u) (a) of the statutes, as affected by 1993 Wisconsin Acts 16 and .... (this act), is repealed and recreated to read:

46.27 (6u) (a) In this subsection, "assets" has the meaning given in s. 49.453 (1) (a).

SECTION 51. 46.27 (6u) (b) 1 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

46.27 (6u) (b) 1. For persons applying for or receiving services under sub. (7), a declaration of ~~income and resources~~ assets, on a form prescribed by the department. The declaration shall include any ~~resources~~ assets that the person applying for or receiving the services, or his or her spouse, has, after August 12, 1993, transferred to another for less than fair market value at any time within the ~~30-month~~ 36-month period, or with respect to payments from a trust or portions of a trust that would be treated as assets transferred by an individual under s. 49.454 (2) (c) or (3) (b), within the 60-month period, immediately before the date of the declaration.

SECTION 52. 46.27 (6u) (c) 1. b. of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

46.27 (6u) (c) 1. b. A person whom the county department or aging unit finds is likely to become medically indigent within 6 months by spending excess ~~income or resources~~ assets for medical or remedial care.

SECTION 53. 46.27 (6u) (d) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

46.27 (6u) (d) In determining financial eligibility under par. (c) 1 and in calculating the amount under par. (c) 2, the county department or aging unit shall include as the ~~resources~~ assets for any person, except those persons who are eligible for medical assistance under s. 49.46, 49.468 or 49.47, any portion of ~~resources~~ assets that the person or the person's spouse has, after August 12, 1993, transferred to another as specified in par. (b), unless one of the following conditions applies:

1. The transferred resource asset has no current value.

2. The county department or aging unit determines that undue hardship would result to the person or to his or her family from a denial of financial eligibility or from including all or a portion of a transferred

resource asset in the calculation of the amount of cost sharing required.

SECTION 54. 46.40 (2) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

46.40 (2) BASIC COUNTY ALLOCATION. For social services under s. 49.52 (1) (d) and services under s. 51.423 (2), the department shall distribute not more than \$121,552,100 for the last 6 months of 1993, not more than ~~\$245,438,400~~ \$246,743,400 for 1994 and not more than ~~\$126,756,700~~ \$127,281,500 for the first 6 months of 1995.

SECTION 55. 46.485 (2) (a) (intro.) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

46.485 (2) (a) (intro.) May transfer no more than \$585,400 in fiscal year 1990-91, \$614,700 in fiscal year 1991-92, \$645,500 in fiscal year 1992-93, \$677,800 in fiscal year 1993-94 and \$711,700 in fiscal year 1994-95 from the appropriation under s. 20.435 (1) (b) to the appropriation under s. 20.435 (7) (~~gb~~) (kb). These funds shall be used by the county to provide, for severely emotionally disturbed children, in the following order:

SECTION 56. 46.485 (2m) of the statutes is created to read:

46.485 (2m) (a) In this subsection, "serious emotional disturbance" has the meaning given in 42 USC 290ff-4 (d).

(b) If during the period beginning on July 1, 1993, and ending on June 30, 1995, a county in this state receives a grant under 42 USC 290ff to 290ff-4 for community mental health services to children with serious emotional disturbances, the department may transfer not more than \$74,100 in fiscal year 1993-94 and not more than \$631,600 in fiscal year 1994-95 from the appropriation under s. 20.435 (1) (b) to the appropriation under s. 20.435 (7) (kb), for use as matching funds to the grant under 42 USC 290ff to 290ff-4, for the purposes specified in sub. (2) (a) 1 and 2.

SECTION 57. 46.485 (3) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

46.485 (3) Of the funds transferred under sub. (2) (a) for fiscal year 1990-91, the department shall, on December 31, 1992, transfer to the appropriation under s. 20.435 (1) (b) any amount that has not been expended or encumbered by that date. Of the funds transferred under sub. (2) (a) for fiscal year 1991-92, the department shall, on December 31, 1993, transfer to the appropriation under s. 20.435 (1) (b) any amount that has not been encumbered by that date. Of the funds transferred under sub. (2) (a) for fiscal year 1992-93, the department shall, on December 31, 1994, transfer to the appropriation under s. 20.435 (1) (b) any amount that has not been encumbered by that date. Of the funds transferred under sub. (2) (a) or (2m) for fiscal year 1993-94, the department shall, on ~~December 31, 1995~~ June 30, 1996, transfer to the appropriation under s. 20.435 (1) (b) any amount that

has not been encumbered by that date. Of the funds transferred under sub. (2) (a) or (2m) for fiscal year 1994-95, the department shall, on ~~December 31, 1996~~ June 30, 1997, transfer to the appropriation under s. 20.435 (1) (b) any amount that has not been encumbered by that date.

SECTION 58. 46.49 (2) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

46.49 (2) If the department receives unanticipated federal social services block grant funds under 42 USC 1397 to 1397e, the department shall deposit the moneys in the appropriation under s. 20.435 (7) (o), unless the funds are for a specified purpose that is not included in s. 20.435 (7) (o), in which case the department shall deposit the moneys in the appropriation under s. 20.435 (7) (md) or (me), as appropriate.

Vetoed  
in Part

~~SECTION 58m. 48.235 (8) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:~~

~~48.235 (8) COMPENSATION. On order of the court, the guardian ad litem appointed under this chapter shall be allowed reasonable compensation to be paid by the county of venue, except that compensation shall be paid by the proposed adoptive parents in uncontested termination proceedings and uncontested adoption cases under ss. 48.835 and 48.837 and by the agency in uncontested termination proceedings and uncontested adoptions under s. 48.833. If the proposed adoptive parents are unable to pay, the court may direct that the county of venue pay the compensation, in whole or in part, and may direct that the proposed adoptive parents reimburse the county, in whole or in part, for the payment. If the court orders a county to pay the compensation of the guardian ad litem, the amount ordered may not exceed the compensation paid to private attorneys under s. 977.08 (4m). At any time before the final order for adoption, the court may order that payments be placed in an escrow account in an amount estimated to be sufficient to pay the compensation of the guardian ad litem.~~

SECTION 59. 48.533 (2) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

48.533 (2) CORRECTIVE SANCTIONS PROGRAM. From the appropriation under s. 20.435 (3) (a), the department shall provide \$433,500, and from the appropriation under s. 20.435 (3) (hr), the department shall provide \$1,312,800 \$2,192,900, for a corrective sanctions program, beginning on July 1, 1994, to serve an average daily population of ~~60~~ 105 children, or an average daily population of more than 105 children if the appropriation under s. 20.435 (3) (hr) is supplemented under s. 13.101 or 16.515 and the positions for the program are increased under s. 13.101 or 16.505 (2), in not less than 3 counties, including Milwaukee county. The juvenile offender review program in the division of youth services in the department shall evaluate and select for participation in the program children who have been placed in a secured correctional

facility under s. 48.34 (4m). The department shall place a program participant in the community, provide intensive surveillance of that participant and provide an average of \$5,000 per year per participant to purchase community-based treatment services for each participant. The department shall make the intensive surveillance required under this subsection available 24 hours a day, 7 days a week, and may purchase or provide electronic monitoring for the intensive surveillance of program participants. The department shall provide a report center in Milwaukee county to provide on-site programming after school and in the evening for children from Milwaukee county who are placed in the corrective sanctions program. A contact worker providing services under the program shall have a case load of approximately 10 children and, during the initial phase of placement in the community under the program of a child who is assigned to that contact worker, shall have not less than one face-to-face contact per day with that child. Case management services under the program shall be provided by a corrective sanctions agent who shall have a case load of approximately 15 children. The department shall promulgate rules to implement the program.

SECTION 60. 48.62 (title) of the statutes is amended to read:

**48.62 (title) Licensing of foster homes; rates.**

SECTION 61. 48.677 of the statutes is created to read:

**48.677 African American foster parent recruitment.**

A private, nonprofit organization may apply to the department for a grant from the appropriations under s. 20.435 (7) (de) and (pm) to recruit African American foster parents, including African American prospective adoptive parents, in communities that have a high percentage of African American children and a high percentage of children in out-of-home placements. The department shall review the applications submitted under this section and determine the number of grants that will be awarded, which of the applicants will receive grants and the amount of each grant. A private, nonprofit organization receiving a grant under this section shall cooperate and coordinate its activities under the grant with the county department serving the area from which the private, nonprofit organization recruits African American foster parents.

SECTION 62. 48.982 (3) of the statutes is amended to read:

48.982 (3) STAFF AND SALARIES. The board shall determine the qualifications of and appoint, in the classified service, an executive director and staff. The salaries of the executive director and staff and all actual and necessary operating expenses of the board shall be paid from the appropriations under s. 20.433 (1) (g), (k), (m) and (r).

SECTION 63. 48.982 (4) (a) of the statutes is amended to read:

48.982 (4) (a) From the appropriations under s. 20.433 (1) (h), (k), (m) and (q), the board shall award grants to organizations in accordance with the plan developed under sub. (2) (a). In each of the first 2 fiscal years in which grants are awarded, no organization may receive a grant or grants totaling more than \$15,000.

SECTION 64. 48.982 (6) (a) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

48.982 (6) (a) From the appropriations under s. 20.433 (1) (b), (h) and (k) and (ma), the board shall award grants to organizations in accordance with the request-for-proposal procedures developed under sub. (2) (a). No organization may receive a grant or grants totaling more than \$75,000 in any year.

**Vetoed in Part** SECTION 64m. 48.996 of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

~~48.996 Compensation. Any judge of this state who appoints counsel or a guardian ad litem pursuant to the provisions of the interstate compact on juveniles may, in the judge's discretion, allow reasonable compensation in an amount not to exceed the compensation paid to private attorneys under s. 977.06 (4m), to be paid by the county on order of the court.~~

SECTION 65. 49.02 (8) of the statutes is amended to read:

49.02 (8) Any person found ineligible for medical assistance because of the divestment provisions under s. 49.45 (17) 49.453 is ineligible for medical care under this section for the same period during which ineligibility exists under s. 49.45 (17) 49.453.

SECTION 66. 49.19 (4) (et) of the statutes is amended to read:

49.19 (4) (et) In determining eligibility for aid, the income of a dependent child's stepparent who lives in the same home as the child shall be considered as required under P.L. 97-35, section 2306 42 USC 602 (a) (31).

SECTION 67. 49.19 (12) of the statutes, as affected by 1993 Wisconsin Act 16, is renumbered 48.62 (3).

SECTION 68. 49.27 (1) (c) of the statutes, as created by 1993 Wisconsin Act 99, is amended to read:

49.27 (1) (c) "Work-not-welfare group" means all persons in an aid to families with dependent children case, if the head of household of the case is subject, under sub. (3), to the work-not-welfare pilot program under this section. "Work-not-welfare group" includes a caretaker of dependent children, regardless of whether the needs of the caretaker are not considered in determining the amount of the benefit determined under sub. (4) or (11) (a) to (f), ~~and all dependent children in the household, including dependent children born more than 10 months after the work-not-welfare group's enrollment date.~~

SECTION 69. 49.27 (4) of the statutes, as created by 1993 Wisconsin Act 99, is renumbered 49.27 (4) (a) (intro.) and amended to read:

49.27 (4) (a) *Relation with other public assistance benefits.* (intro.) Except as determined under this subsection or sub. (7) or (11) (a) to (f), a member of a work-not-welfare group may not receive an aid to families with dependent children benefit, other than aid to families with dependent children benefits under s. 49.19 (10) or (11) (b). Except as determined under this subsection or sub. (11) (a) to (f), a member of a work-not-welfare group may not receive food stamp benefits under 7 USC 2011 to 2029 for a month unless the one of the following conditions is met:

1. The work-not-welfare group has received the maximum number of benefit payments permitted under pars. (e) and (g).

SECTION 70. 49.27 (4) (a) 2 of the statutes is created to read:

49.27 (4) (a) 2. The portion of the benefit amount calculated under par. (c) 1 for the work-not-welfare group equals \$0, for a reason other than a sanction under sub. (5) (f), and the work-not-welfare group elects to apply for food coupons under 42 USC 2011 to 2029 in lieu of a cash benefit determined under this subsection.

SECTION 71. 49.27 (4) (c) 1. b. of the statutes, as created by 1993 Wisconsin Act 99, is amended to read:

49.27 (4) (c) 1. b. The amount of the portion of the benefit amount determined under this subdivision is not increased to reflect the birth of a child into the work-not-welfare group, if the birth occurs more than 10 months after the work-not-welfare group's enrollment date, unless the work-not-welfare group did not receive benefits determined under this paragraph for a period of at least 6 months, for a reason other than a sanction under sub. (5) (f), and the child is born into the work-not-welfare group no more than 10 months after the date on which the work-not-welfare group began receiving benefits determined under this paragraph after that period or unless the child was conceived as a result of incest in violation of s. 944.06 or 948.06 or a sexual assault in violation of s. 940.225 (1), (2) or (3) in which the mother did not indicate a freely given agreement to have sexual intercourse and that incest or sexual assault has been reported to law enforcement authorities.

SECTION 72. 49.45 (3) (L) of the statutes is created to read:

49.45 (3) (L) 1. In this paragraph:

a. "Designated health service" has the meaning given in 42 USC 1395nn (h) (6).

b. "Medicare" means coverage under Part A or Part B of Title XVIII of the federal social security act, 42 USC 1395 to 1395ccc.

c. "Physician" has the meaning given in s. 448.01 (5).

d. "Referral" has the meaning given in 42 USC 1395nn (h) (5).

2. The department may not pay a provider for a designated health service that is authorized under this

section or s. 49.46 or 49.47, that is provided as the result of a referral made to the provider by a physician and that, under 42 USC 1396b (s), if made on behalf of a beneficiary of medicare under the requirements of 42 USC 1395nn, as amended to August 10, 1993, would result in the denial of payment for the service under 42 USC 1395nn.

3. A provider shall submit to the department information concerning the ownership arrangements of the provider or the entity of which the provider is a part that corresponds to the information required of providers under 42 USC 1395nn (f), as amended to August 10, 1993.

4. Any person who fails to comply with subd. 3 may be required to forfeit not more than \$10,000. Each day of continued failure to comply constitutes a separate offense.

5. The department shall administer this paragraph consistently with 42 USC 1395nn and 42 USC 1396b (s).

SECTION 73. 49.45 (17) (title) and (a) (intro.) of the statutes are repealed.

SECTION 74. 49.45 (17) (a) 1 of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 49.453 (1) (c) and amended to read:

49.453 (1) (c) "Expected value of the benefit" means the amount that ~~a nondiscretionary trust or an irrevocable annuity will pay to the individual who created the nondiscretionary trust or to the annuitant during his or her expected lifetime as determined under par. (e) 3 sub. (4) (c).~~

SECTION 75. 49.45 (17) (a) 1d of the statutes, as affected by 1993 Wisconsin Act 16, is renumbered 49.453 (1) (e) and amended to read:

49.453 (1) (e) "Institutionalized individual" has the meaning given in 42 USC 1396p ~~(e)~~ (e) (3).

SECTION 76. 49.45 (17) (a) 1h of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

SECTION 77. 49.45 (17) (a) 1p of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 49.453 (1) (g).

SECTION 78. 49.45 (17) (a) 1t of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 49.453 (1) (h) and amended to read:

49.453 (1) (h) "Relative" means ~~a person~~ an individual who is related to another by blood, marriage or adoption.

SECTION 79. 49.45 (17) (a) 2 of the statutes is renumbered 49.453 (1) (i) and amended to read:

49.453 (1) (i) "Resources" has the meaning given in 42 USC 1396p ~~(e)~~ (e) (5).

SECTION 80. 49.45 (17) (a) 3 of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

SECTION 81. 49.45 (17) (b) of the statutes, as affected by 1993 Wisconsin Act 16, is repealed.

SECTION 82. 49.45 (17) (c) of the statutes is repealed.

SECTION 83. 49.45 (17) (cm) of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

SECTION 84. 49.45 (17) (d) of the statutes is renumbered 49.453 (8) and amended to read:

49.453 (8) (title) INAPPLICABILITY. Paragraphs ~~(b) and (e)~~ Subsections (2) and (3) do not apply to transfers of ~~resources assets if the assets are exempt under 42 USC 1396p (c) (2) or if the department determines that application of pars. (b) and (e) this section would work an undue hardship.~~ The department shall promulgate rules concerning the transfer of ~~resources assets~~ assets exempt under 42 USC 1396p (c) (2).

SECTION 85. 49.45 (17) (e) of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 49.453 (4) and amended to read:

49.453 (4) (title) IRREVOCABLE ANNUITIES. (a) For the purposes of ~~par. (b) sub. (2), whenever an institutionalized a covered individual or his or her spouse, or another person acting on behalf of the institutionalized covered individual or his or her spouse, transfers funds assets to a nondiscretionary trust or an irrevocable annuity in an amount that exceeds the expected value of the benefit, the institutionalized covered individual or his or her spouse disposes of resources transfers assets for less than fair market value.~~

(b) The amount of ~~resources assets~~ that is disposed of transferred for less than fair market value under ~~subd. 4 par. (a)~~ is the amount by which the transferred amount exceeds the expected value of the benefit.

(c) The department shall promulgate rules specifying the method to be used in calculating the expected value of the benefit, based on 26 CFR 1.72-1 to 1.72-18, and specifying the criteria for adjusting the expected value of the benefit based on a medical condition diagnosed by a physician before the ~~individual assets were transferred funds to the annuity or trust.~~

SECTION 86. 49.45 (17) (f) of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 49.453 (5) and amended to read:

49.453 (5) (title) CARE OR PERSONAL SERVICES. For the purposes of ~~par. (b) sub. (2), whenever an institutionalized a covered individual or his or her spouse, or another person acting on behalf of the institutionalized covered individual or his or her spouse, transfers resources assets to a relative as payment for care or personal services that the relative provides to the institutionalized covered individual, the institutionalized covered individual or his or her spouse disposes of resources transfers assets for less than fair market value unless the care or services directly benefit the institutionalized covered individual, the amount of the payment does not exceed reasonable compensation for the care or services that the relative performs and, if the amount of the payment exceeds 10% of the community spouse resource allowance limit specified in s. 49.455 (6) (b) 1, the agreement to pay the relative is specified in a notarized written agreement that exists~~

at the time that the relative performs the care or services.

SECTION 87. 49.45 (17) (g) of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

SECTION 88. 49.45 (17) (h) of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

SECTION 89. 49.45 (17) (i) of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 49.453 (7) and amended to read:

49.453 (7) (title) CERTAIN AUTHORIZATIONS. For the purposes of ~~par. (b) sub. (2)~~, if an ~~institutionalized a~~ covered individual or his or her spouse authorizes another person to ~~dispose of transfer~~, encumber, lease, consume or otherwise act with respect to a ~~resource an asset~~ as though the ~~resource asset~~ belonged to that other person; if that other person exercises the authority in a way that causes the ~~resource asset~~ to be unavailable for the support and maintenance of the ~~institutionalized covered~~ individual or his or her spouse; and if the ~~institutionalized covered~~ individual does not receive fair market value for the ~~resource asset~~, then the ~~institutionalized covered~~ individual or his or her spouse ~~disposes of resources transfers assets~~ for less than fair market value at the time that the other person exercises the authority.

SECTION 90. 49.45 (23) of the statutes is repealed.

SECTION 91. 49.453 of the statutes is created to read:

**49.453 Divestment of assets.** (1) DEFINITIONS. In this section and in s. 49.454:

(a) "Assets" has the meaning given in 42 USC 1396p (e) (1).

(am) "Covered individual" means an institutionalized individual.

(b) "Disabled" has the meaning given in 42 USC 1382c (a) (3).

(d) "Income" has the meaning given in 42 USC 1396p (e) (2).

(f) "Look-back date" means for a covered individual, the date that is 36 months before, or with respect to payments from a trust or portions of a trust that are treated as assets transferred by the covered individual under s. 49.454 (2) (c) or (3) (b) the date that is 60 months before:

1. For a covered individual who is an institutionalized individual, the first date on which the covered individual is both an institutionalized individual and has applied for medical assistance.

2. For a covered individual who is a noninstitutionalized individual, the date on which the covered individual applies for medical assistance or, if later, the date on which the covered individual, his or her spouse, or another person acting on behalf of the covered individual or his or her spouse, transferred assets for less than fair market value.

(fm) "Noninstitutionalized individual" has the meaning given in 42 USC 1396p (e) (4).

(j) "Trust" has the meaning given in 42 USC 1396p (d) (6).

(2) INELIGIBILITY FOR MEDICAL ASSISTANCE FOR CERTAIN SERVICES. (a) *Institutionalized individuals.* Except as provided in sub. (8), if an institutionalized individual or his or her spouse, or another person acting on behalf of the institutionalized individual or his or her spouse, transfers assets for less than fair market value on or after the institutionalized individual's look-back date, the institutionalized individual is ineligible for medical assistance for the following services for the period specified under sub. (3):

1. For nursing facility services.

2. For a level of care in a medical institutional equivalent to that of a nursing facility.

3. For services under a waiver under 42 USC 1396n.

(b) *Noninstitutionalized individuals.* Except as provided in sub. (8), if a noninstitutionalized individual or his or her spouse, or another person acting on behalf of the noninstitutionalized individual or his or her spouse, transfers assets for less than fair market value on or after the noninstitutionalized individual's look-back date, the noninstitutionalized individual is ineligible for medical assistance for the following services for the period specified under sub. (3):

1. Services that are described in 42 USC 1396d (a) (7), (22) or (24).

2. Other long-term care services specified by the department by rule.

(3) PERIOD OF INELIGIBILITY. (a) The period of ineligibility under this subsection begins on the first day of the first month beginning on or after the look-back date during or after which assets have been transferred for less than fair market value and that does not occur in any other periods of ineligibility under this subsection.

(b) The department shall determine the number of months of ineligibility as follows:

1. The department shall determine the total, cumulative uncompensated value of all assets transferred by the covered individual or his or her spouse on or after the look-back date.

2. The department shall determine the average monthly cost to a private patient of nursing facility services in the state at the time that the covered individual applied for medical assistance.

3. The number of months of ineligibility equals the number determined by dividing the amount determined under subd. 1 by the amount determined under subd. 2.

(c) If the spouse of an individual makes a transfer of assets that results in a period of ineligibility under this section and otherwise becomes eligible for medical assistance, the department shall apportion the period of ineligibility between the individual and the spouse. The department shall promulgate rules establishing a

reasonable methodology for apportioning a period of ineligibility under this paragraph.

(6) **COMMON OWNERSHIP.** For purposes of sub. (2), if a covered individual holds an asset in common with another person in a joint tenancy, tenancy in common, or similar arrangement, the asset, or the affected portion of the asset, is considered to be transferred by the covered individual when an action is taken, either by the covered individual or by any other person, that reduces or eliminates the covered individual's ownership or control of the asset.

**SECTION 92.** 49.453 (1) (am) of the statutes, as created by 1993 Wisconsin Act ... (this act), is amended to read:

49.453 (1) (am) "Covered individual" means an ~~institutionalized~~ individual who is an institutionalized individual or a noninstitutionalized individual.

**SECTION 93.** 49.454 of the statutes is created to read:

**49.454 Treatment of trust amounts.** (1) **APPLICABILITY.** (a) Except as provided in sub. (4), this section applies to an individual with respect to a trust if assets of the individual or the individual's spouse were used to form all or part of the corpus of the trust and if any of the following persons established the trust other than by will:

1. The individual.
2. The individual's spouse.
3. A person, including a court or administrative body with legal authority to act in place of or on behalf of the individual or the individual's spouse.
4. A person, including a court or administrative body, acting at the direction or upon the request of the individual or the individual's spouse.

(b) If the corpus of a trust under par. (a) includes assets of a person other than the individual or the individual's spouse, this section applies only with respect to the portion of the trust attributable to the assets of the individual or the individual's spouse.

(2) **TREATMENT OF REVOCABLE TRUST AMOUNTS.** For purposes of determining an individual's eligibility for, or amount of benefits under, medical assistance:

(a) The corpus of a revocable trust is considered a resource available to the individual.

(b) Payments from a revocable trust to or for the benefit of the individual are considered income of the individual.

(c) Other payments from a revocable trust are considered transfers of assets by the individual subject to s. 49.453.

(3) **TREATMENT OF IRREVOCABLE TRUST AMOUNTS.** For purposes of determining an individual's eligibility for, or amount of benefits under, medical assistance:

(a) If there are circumstances under which payment from an irrevocable trust could be made to or for the benefit of the individual, the portion of the corpus from which, or the income on the corpus from which, payment to or for the benefit of the individual could

be made is considered a resource available to the individual, and payments from that portion of the corpus or income:

1. To or for the benefit of the individual, are considered income of the individual.

2. For any other purpose, are considered transfers of assets by the individual subject to s. 49.453.

(b) Any portion of an irrevocable trust from which, or any income on the corpus from which, no payment could under any circumstances be made to or for the benefit of the individual, is considered to be an asset transferred by the individual subject to s. 49.453. The asset is considered to be transferred as of the date of the establishment of the trust, or, if later, the date on which payment to the individual was foreclosed. The value of the trust shall be determined for purposes of s. 49.453 by including the amount of any payments made from that portion of the trust after that date.

(4) **INAPPLICABILITY.** This section does not apply to any trust described in 42 USC 1396p (d) (4) or if the department determines, pursuant to procedures established by the department by rule, that the application of this section would work an undue hardship on an individual.

**SECTION 94.** 49.455 (6) (a) of the statutes is amended to read:

49.455 (6) (a) Notwithstanding s. ~~49.45 (17) (b) 49.453 (2)~~, an institutionalized spouse may transfer an amount of resources equal to the community spouse resource allowance determined under par. (b) to, or for the sole benefit of, the community spouse without becoming ineligible for medical assistance for the period of ineligibility under s. 49.453 (3) as a result of the transfer. The institutionalized spouse shall make the transfer as soon as practicable after the initial determination of eligibility for medical assistance, taking into account the amount of time that is necessary to obtain a court order under par. (c).

**SECTION 95.** 49.455 (6) (c) of the statutes is amended to read:

49.455 (6) (c) If a court has entered a support order against a community spouse, s. ~~49.45 (17) 49.453~~ does not apply to resources transferred under the order for the support of the community spouse or a family member.

**SECTION 96.** 49.47 (2) (c) of the statutes is renumbered 49.43 (12) and amended to read:

49.43 (12) "Spouse" means the legal husband or wife of the beneficiary, whether or not eligible for ~~benefits under this chapter~~ medical assistance.

**SECTION 97.** 49.496 (1) (d) of the statutes is amended to read:

49.496 (1) (d) "Recipient" means a person who receives or received medical assistance.

**SECTION 98.** 49.496 (2) (d) of the statutes is amended to read:

49.496 (2) (d) The department shall obtain a lien under this ~~section~~ subsection by filing a lien claim in



the office of the register of deeds of the county in which the home is located.

SECTION 99. 49.496 (3) (a) of the statutes is renumbered 49.496 (3) (a) (intro.) and amended to read:

49.496 (3) (a) (intro.) The Except as provided in par. (b), the department may shall file a claim against the estate of a recipient or against the estate of the surviving spouse of a recipient for the all of the following unless already recovered by the department under this section:

1. The amount of medical assistance paid on behalf of the recipient while the recipient resided in a nursing home or while the recipient was an inpatient in a medical institution and was required to contribute to the cost of care.

(ag) The affidavit of a person designated by the secretary to administer this subsection is evidence of the amount of the claim.

SECTION 100. 49.496 (3) (a) 2 of the statutes is created to read:

49.496 (3) (a) 2. The following medical assistance services paid on behalf of the recipient after the recipient attained 55 years of age:

a. Home-based or community-based services under 42 USC 1396d (7) and (8) and under any waiver granted under 42 USC 1396n (c) (4) (B).

b. Related hospital services, as specified by the department by rule.

c. Related prescription drug services, as specified by the department by rule.

SECTION 101. 49.496 (3) (b) of the statutes is amended to read:

49.496 (3) (b) A claim under par. (a) is not allowable if the decedent has ~~no~~ a surviving child who is under age 21 or disabled ~~and no~~ or a surviving spouse.

SECTION 102. 49.496 (6m) of the statutes is created to read:

49.496 (6m) **WAIVER DUE TO HARDSHIP.** The department shall promulgate rules establishing standards for determining whether the application of this section would work an undue hardship in individual cases. If the department determines that the application of this section would work an undue hardship in a particular case, the department shall waive application of this section in that case.

SECTION 103. 51.05 (3g) of the statutes is created to read:

51.05 (3g) Beginning October 1, 1994, the department shall annually increase rates charged for the various types of services provided by the mental health institutes by amounts that equal an average of at least a 10% total increase in rates, until the revenues of the mental health institutes are in balance with the expenses of the mental health institutes.

SECTION 104. 51.42 (3) (as) 3 of the statutes is amended to read:

51.42 (3) (as) 3. Care, services and supplies provided after December 31, 1973, to any person who, on December 31, 1973, was in or under the supervision of a mental health institute, or was receiving mental health services in a facility authorized by s. 51.08 or 51.09, but was not admitted to a mental health institute by the department of health and social services, shall be charged to the county department of community programs which was responsible for such care and services at the place where the patient resided when admitted to the institution. The department of health and social services shall bill county departments of community programs for care provided at the mental health institutes which reflects the estimated per diem cost of specific levels of care, to be adjusted ~~annually~~ periodically by the department of health and social services.

SECTION 104m. 65.07 (1) (e) of the statutes is amended to read:

65.07 (1) (e) A school operations fund, as constituted and for the purposes specified in s. 119.46 (1).

SECTION 105. 71.01 (6) (a) of the statutes is repealed.

SECTION 106. 71.01 (6) (d) of the statutes is amended to read:

71.01 (6) (d) For taxable years that begin after December 31, 1988, and before January 1, 1990, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "internal revenue code" means the federal internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-194, P.L. 101-239, P.L. 101-280, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66. Amendments to the federal internal revenue code enacted after December 31, 1988, do not apply to this paragraph with respect to taxable years beginning after December 31, 1988, and before January 1, 1990, except that changes to the internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-194, P.L. 101-239, P.L. 101-280, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 107. 71.01 (6) (e) of the statutes is amended to read:

71.01 (6) (e) For taxable years that begin after December 31, 1989, and before January 1, 1991, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "internal revenue code" means the federal internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-280, P.L. 101-508 ~~and~~, P.L.



102-227 and P.L. 103-66 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1989, do not apply to this paragraph with respect to taxable years beginning after December 31, 1989, and before January 1, 1991, except that changes to the internal revenue code made by P.L. 101-280, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 101-280, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 108. 71.01 (6) (f) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.01 (6) (f) For taxable years that begin after December 31, 1990, and before January 1, 1992, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "internal revenue code" means the federal internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-90, P.L. 102-227 and, P.L. 102-486 and P.L. 103-66 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227 and, P.L. 102-486 and P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1990, do not apply to this paragraph with respect to taxable years beginning after December 31, 1990, and before January 1, 1992, except that changes to the internal revenue code made by P.L. 102-90, P.L. 102-227 and, P.L. 102-486 and P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 102-90, P.L. 102-227 and, P.L. 102-486 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 109. 71.01 (6) (g) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.01 (6) (g) For taxable years that begin after December 31, 1991, and before January 1, 1993, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "internal revenue code" means the federal internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,

P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1991, do not apply to this paragraph with respect to taxable years beginning after December 31, 1991, and before January 1, 1993, except that changes to the internal revenue code made by P.L. 102-318 and, P.L. 102-486 and P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 102-318 and, P.L. 102-486 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 110. 71.01 (6) (h) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

71.01 (6) (h) For taxable years that begin after December 31, 1992, and before January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "internal revenue code" means the federal internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1992, do not apply to this paragraph with respect to taxable years beginning after December 31, 1992, and before January 1, 1994, except that changes to the internal revenue code made by P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 111. 71.01 (6) (i) of the statutes is created to read:

71.01 (6) (i) For taxable years that begin after December 31, 1993, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "internal revenue code" means the federal internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-

179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1993, do not apply to this paragraph with respect to taxable years beginning after December 31, 1993.

SECTION 112. 71.01 (7r) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization or depreciation, "internal revenue code" means either the federal internal revenue code as amended to December 31, ~~1992~~ 1993, or the federal internal revenue code in effect for the taxable year for which the return is filed, except that property that, under s. 71.02 (2) (d) 12, 1985 stats., is required to be depreciated for taxable year 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980.

SECTION 113. 71.05 (6) (a) 18 of the statutes is created to read:

71.05 (6) (a) 18. Any amount deducted as moving expenses under section 217 of the internal revenue code if the expense relates to a move made by an individual who changes his or her domicile from this state as a result of the move or if the expense relates to a move made by an individual who is not domiciled in this state as a result of the move.

SECTION 114. 71.22 (4) (a) of the statutes is repealed.

SECTION 115. 71.22 (4) (d) of the statutes is amended to read:

71.22 (4) (d) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "internal revenue code", for taxable years that begin after December 31, 1988, and before January 1, 1990, means the federal internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66. Amendments to the federal internal revenue code enacted after December 31, 1988, do not apply to this paragraph with respect to taxable years beginning after December 31, 1988, and before January 1, 1990, except that changes to the internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes

that indirectly affect the provisions applicable to this subchapter made by P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 116. 71.22 (4) (e) of the statutes is amended to read:

71.22 (4) (e) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "internal revenue code", for taxable years that begin after December 31, 1989, and before January 1, 1991, means the federal internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1989, do not apply to this paragraph with respect to taxable years beginning after December 31, 1989, and before January 1, 1991, except that changes to the internal revenue code made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 117. 71.22 (4) (f) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.22 (4) (f) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "internal revenue code", for taxable years that begin after December 31, 1990, and before January 1, 1992, means the federal internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1990, do not apply to this paragraph with respect to taxable years beginning after December 31, 1990, and before January 1, 1992, except that changes to the internal revenue code made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter

made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 118. 71.22 (4) (g) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.22 (4) (g) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "internal revenue code", for taxable years that begin after December 31, 1991, and before January 1, 1993, means the federal internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1991, do not apply to this paragraph with respect to taxable years beginning after December 31, 1991, and before January 1, 1993, except that changes to the internal revenue code made by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 119. 71.22 (4) (h) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "internal revenue code", for taxable years that begin after December 31, 1992, and before January 1, 1994, means the federal internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes

at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1992, do not apply to this paragraph with respect to taxable years beginning after December 31, 1992, and before January 1, 1994, except that changes to the internal revenue code made by P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 120. 71.22 (4) (i) of the statutes is created to read:

71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "internal revenue code", for taxable years that begin after December 31, 1993, means the federal internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1993, do not apply to this paragraph with respect to taxable years beginning after December 31, 1993.

SECTION 121. 71.22 (4m) (b) of the statutes is amended to read:

71.22 (4m) (b) For taxable years that begin after December 31, 1988, and before January 1, 1990, "internal revenue code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66. Amendments to the internal revenue code enacted after December 31, 1988, do not apply to this paragraph with respect to taxable years beginning after December 31, 1988, and before January 1, 1990, except that changes to the internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for

Wisconsin purposes at the same time as for federal purposes.

SECTION 122. 71.22 (4m) (c) of the statutes is amended to read:

71.22 (4m) (c) For taxable years that begin after December 31, 1989, and before January 1, 1991, "internal revenue code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1989, do not apply to this paragraph with respect to taxable years beginning after December 31, 1989, and before January 1, 1991, except that changes to the internal revenue code made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 123. 71.22 (4m) (d) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.22 (4m) (d) For taxable years that begin after December 31, 1990, and before January 1, 1992, "internal revenue code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1990, do not apply to this paragraph with respect to taxable years beginning after December 31, 1990, and before January 1, 1992, except that changes to the internal revenue code made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 124. 71.22 (4m) (e) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.22 (4m) (e) For taxable years that begin after December 31, 1991, and before January 1, 1993, "internal revenue code", for corporations that are

subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1991, do not apply to this paragraph with respect to taxable years beginning after December 31, 1991, and before January 1, 1993, except that changes to the internal revenue code made by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 125. 71.22 (4m) (f) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

71.22 (4m) (f) For taxable years that begin after December 31, 1992, ~~and before January 1, 1994~~, "internal revenue code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, ~~and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66~~, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1992, do not apply to this paragraph with respect to taxable years beginning after December 31, 1992, ~~and before January 1, 1994~~, except that changes to the internal revenue code made by P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 126. 71.22 (4m) (g) of the statutes is created to read:

71.22 (4m) (g) For taxable years that begin after December 31, 1993, "internal revenue code", for cor-

porations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1993, do not apply to this paragraph with respect to taxable years beginning after December 31, 1993.

SECTION 127. 71.26 (2) (b) 1 of the statutes is repealed.

SECTION 128. 71.26 (2) (b) 4 of the statutes is amended to read:

71.26 (2) (b) 4. For taxable years that begin after December 31, 1988, and before January 1, 1990, for a corporation, conduit or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit or real estate investment trust under the internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income or federal real estate investment trust taxable income of the corporation, conduit or trust as determined under the internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 except that property that, under s. 71.02 (1) (c) 8 to 11, 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. Amendments to the internal revenue code enacted after December 31,

1988, do not apply to this subdivision with respect to taxable years that begin after December 31, 1988, and before January 1, 1990, except that changes to the internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and changes that indirectly affect the provisions of the federal internal revenue code applicable to this subchapter made by P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 129. 71.26 (2) (b) 5 of the statutes is amended to read:

71.26 (2) (b) 5. For taxable years that begin after December 31, 1989, and before January 1, 1991, for a corporation, conduit or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit or real estate investment trust under the internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income or federal real estate investment trust taxable income of the corporation, conduit or trust as determined under the internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 except that property that, under s. 71.02 (1) (c) 8 to 11, 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 and, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 and, P.L. 102-227 and P.L. 103-66, applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1989, do not apply to this subdivision with respect to taxable years that begin after December 31, 1989, and before January 1, 1991,

except that changes to the internal revenue code made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 130. 71.26 (2) (b) 6 of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.26 (2) (b) 6. For taxable years that begin after December 31, 1990, and before January 1, 1992, for a corporation, conduit or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit or real estate investment trust under the internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income or federal real estate investment trust taxable income of the corporation, conduit or trust as determined under the internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 except that property that, under s. 71.02 (1) (c) 8 to 11, 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1990, do not apply to this subdivision with respect to taxable years that begin after December 31, 1990, and before January 1, 1992, except that changes to the internal revenue code made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions appli-

cable to this subchapter made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 131. 71.26 (2) (b) 7 of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.26 (2) (b) 7. For taxable years that begin after December 31, 1991, and before January 1, 1993, for a corporation, conduit or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit or real estate investment trust under the internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income or federal real estate investment trust taxable income of the corporation, conduit or trust as determined under the internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, except that property that, under s. 71.02 (1) (c) 8 to 11, 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-

508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1991, do not apply to this subdivision with respect to taxable years that begin after December 31, 1991, and before January 1, 1993, except that changes to the internal revenue code made by P.L. 102-318 and, P.L. 102-486 and P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 102-318 and, P.L. 102-486 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 132. 71.26 (2) (b) 8 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

71.26 (2) (b) 8. For taxable years that begin after December 31, 1992, and before January 1, 1994, for a corporation, conduit or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit or real estate investment trust under the internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income or federal real estate investment trust taxable income of the corporation, conduit or trust as determined under the internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, except that property that, under s. 71.02 (1) (c) 8 to 11, 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation

or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and, P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1992, do not apply to this subdivision with respect to taxable years that begin after December 31, 1992, and before January 1, 1994, except that changes to the internal revenue code made by P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 133. 71.26 (2) (b) 9 of the statutes is created to read:

71.26 (2) (b) 9. For taxable years that begin after December 31, 1993, for a corporation, conduit or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit or real estate investment trust under the internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income or federal real estate investment trust taxable income of the corporation, conduit or trust as determined under the internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, except that



property that, under s. 71.02 (1) (c) 8 to 11, 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the internal revenue code enacted after December 31, 1993, do not apply to this subdivision with respect to taxable years that begin after December 31, 1993.

SECTION 134. 71.26 (3) (g) of the statutes is amended to read:

71.26 (3) (g) Section 164 (a) (3) is modified so that state taxes and taxes of the District of Columbia that are value-added taxes, single business taxes or taxes on or measured by all or a portion of net income, gross income, gross receipts or capital stock are not deductible.

SECTION 135. 71.26 (3) (y) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.26 (3) (y) A corporation may compute amortization and depreciation under either the federal internal revenue code as amended to December 31, ~~1992~~ 1993, or the federal internal revenue code in effect for the taxable year for which the return is filed, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the internal revenue code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980.

SECTION 136. 71.34 (1) (ag) of the statutes is amended to read:

71.34 (1) (ag) Section 164 (a) (3) of the internal revenue code is modified so that state taxes and taxes of the District of Columbia that are value-added taxes,

single business taxes or taxes on or measured by all or a portion of net income, gross income, gross receipts or capital stock are not deductible.

SECTION 137. 71.34 (1g) (a) of the statutes is repealed.

SECTION 138. 71.34 (1g) (d) of the statutes is amended to read:

71.34 (1g) (d) "Internal revenue code" for tax-option corporations, for taxable years that begin after December 31, 1988, and before January 1, 1990, means the federal internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 and P.L. 103-66, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. Amendments to the federal internal revenue code enacted after December 31, 1988, do not apply to this paragraph with respect to taxable years beginning after December 31, 1988, and before January 1, 1990, except that changes to the internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 and P.L. 103-66 and changes that indirectly affect provisions applicable to this subchapter made by P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 139. 71.34 (1g) (e) of the statutes is amended to read:

71.34 (1g) (e) "Internal revenue code" for tax-option corporations, for taxable years that begin after December 31, 1989, and before January 1, 1991, means the federal internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 ~~and~~, P.L. 102-227 and P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 and P.L. 103-66, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1989, do not apply to this paragraph with respect to taxable years beginning after December 31, 1989, and



before January 1, 1991, except that changes to the internal revenue code made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect provisions applicable to this subchapter made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 140. 71.34 (1g) (f) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.34 (1g) (f) "Internal revenue code" for tax-option corporations, for taxable years that begin after December 31, 1990, and before January 1, 1992, means the federal internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1990, do not apply to this paragraph with respect to taxable years beginning after December 31, 1990, and before January 1, 1992, except that changes to the internal revenue code made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect provisions applicable to this subchapter made by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 141. 71.34 (1g) (g) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.34 (1g) (g) "Internal revenue code" for tax-option corporations, for taxable years that begin after December 31, 1991, and before January 1, 1993, means the federal internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, except that section

1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1991, do not apply to this paragraph with respect to taxable years beginning after December 31, 1991, and before January 1, 1993, except that changes to the internal revenue code made by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 142. 71.34 (1g) (h) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

71.34 (1g) (h) "Internal revenue code" for tax-option corporations, for taxable years that begin after December 31, 1992, and before January 1, 1994, means the federal internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 ~~and~~, P.L. 102-486 ~~and~~ P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1992, do not apply to this paragraph with respect to taxable years beginning after December 31, 1992, and before January 1, 1994, except that changes to the internal revenue code made by P.L. 103-66 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 143. 71.34 (1g) (i) of the statutes is created to read:

71.34 (1g) (i) "Internal revenue code" for tax-option corporations, for taxable years that begin after December 31, 1993, means the federal internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-

514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2) and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1993, do not apply to this paragraph with respect to taxable years beginning after December 31, 1993.

SECTION 144. 71.365 (1m) of the statutes, as affected by 1993 Wisconsin 16, is amended to read:

71.365 (1m) TAX-OPTION CORPORATIONS; DEPRECIATION. A tax-option corporation may compute amortization and depreciation under either the federal internal revenue code as amended to December 31, ~~1992~~ 1993, or the federal internal revenue code in effect for the taxable year for which the return is filed, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the internal revenue code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980. Any difference between the adjusted basis for federal income tax purposes and the adjusted basis under this chapter shall be taken into account in determining net income or loss in the year or years for which the gain or loss is reportable under this chapter. If that property was placed in service by the taxpayer during taxable year 1986 and thereafter but before the property is used in the production of income subject to taxation under this chapter, the property's adjusted basis and the depreciation or other deduction schedule are not required to be changed from the amount allowable on the owner's federal income tax returns for any year because the property is used in the production of income subject to taxation under this chapter. If that property was acquired in a transaction in taxable year 1986 or thereafter in which the adjusted basis of the property in the hands of the transferee is the same as the adjusted basis of the property in the hands of the transferor, the Wisconsin adjusted basis of that property on the date of transfer is the adjusted basis allowable under the internal revenue code as defined for Wisconsin purposes for the property in the hands of the transferor.

SECTION 145. 71.42 (2) (a) of the statutes is repealed.

SECTION 146. 71.42 (2) (c) of the statutes is amended to read:

71.42 (2) (c) For taxable years that begin after December 31, 1988, and before January 1, 1990, "internal revenue code" means the federal internal revenue code as amended to December 31, 1988, and as amended by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66, except that "internal revenue code" does not include section 847 of the federal internal revenue code. Amendments to the federal internal revenue code enacted after December 31, 1988, do not apply to this paragraph with respect to taxable years beginning after December 31, 1988, and before January 1, 1990, except that changes to the internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 147. 71.42 (2) (d) of the statutes is amended to read:

71.42 (2) (d) For taxable years that begin after December 31, 1989, and before January 1, 1991, "internal revenue code" means the federal internal revenue code as amended to December 31, 1989, and as amended by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66, except that "internal revenue code" does not include section 847 of the federal internal revenue code. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1989, do not apply to this paragraph with respect to taxable years beginning after December 31, 1989, and before January 1, 1991, except that changes to the internal revenue code made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 101-508 ~~and~~, P.L. 102-227 ~~and~~ P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 148. 71.42 (2) (e) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.42 (2) (e) For taxable years that begin after December 31, 1990, and before January 1, 1992, "internal revenue code" means the federal internal revenue code as amended to December 31, 1990, and as amended by P.L. 102-227 ~~and~~, P.L. 102-486 ~~and~~

P.L. 103-66 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227 and P.L. 102-486 and P.L. 103-66, except that "internal revenue code" does not include section 847 of the federal internal revenue code. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1990, do not apply to this paragraph with respect to taxable years beginning after December 31, 1990, and before January 1, 1992, except that changes to the internal revenue code made by P.L. 102-227 and P.L. 102-486 and P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 102-227 and P.L. 102-486 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 149. 71.42 (2) (f) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.42 (2) (f) For taxable years that begin after December 31, 1991, and before January 1, 1993, "internal revenue code" means the federal internal revenue code as amended to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 102-318 and P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, except that "internal revenue code" does not include section 847 of the federal internal revenue code. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1991, do not apply to this paragraph with respect to taxable years beginning after December 31, 1991, and before January 1, 1993, except that changes to the internal revenue code made by P.L. 102-318 and P.L. 102-486 and P.L. 103-66 and changes that indirectly affect the federal internal revenue code made by P.L. 102-318 and P.L. 102-486 and P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 150. 71.42 (2) (g) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

71.42 (2) (g) For taxable years that begin after December 31, 1992, and before January 1, 1994, "internal revenue code" means the federal internal revenue code as amended to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, and as indirectly affected by

P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318 and P.L. 102-486 and P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203 of P.L. 103-66, except that "internal revenue code" does not include section 847 of the federal internal revenue code. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1992, do not apply to this paragraph with respect to taxable years beginning after December 31, 1992, and before January 1, 1994, except that changes to the internal revenue code made by P.L. 103-66 and changes that indirectly affect the federal internal revenue code by P.L. 103-66 apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 151. 71.42 (2) (h) of the statutes is created to read:

71.42 (2) (h) For taxable years that begin after December 31, 1993, "internal revenue code" means the federal internal revenue code as amended to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486 and P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66, except that "internal revenue code" does not include section 847 of the federal internal revenue code. The internal revenue code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal internal revenue code enacted after December 31, 1993, do not apply to this paragraph with respect to taxable years beginning after December 31, 1993.

SECTION 152. 71.45 (2) (a) 5 of the statutes is amended to read:

71.45 (2) (a) 5. By adding to federal taxable income the amount of taxes imposed by this or any other state, or the District of Columbia, that are value-added taxes, single business taxes or taxes on or measured by net income, gross income, gross receipts or capital stock, if any, that are deducted in the calculation of federal taxable income except that gross receipts taxes assessed in lieu of property taxes are deductible from gross income.

SECTION 153. 71.45 (2) (a) 13 of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

71.45 (2) (a) 13. By adding or subtracting, as appropriate, the difference between the depreciation deduction under the federal internal revenue code as amended to December 31, ~~1992~~ 1993, and the depreci-

ation deduction under the federal internal revenue code in effect for the taxable year for which the return is filed, so as to reflect the fact that the insurer may choose between these 2 deductions, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the internal revenue code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980.

SECTION 154. 71.93 (1) (a) of the statutes is renumbered 71.93 (1) (a) (intro.) and amended to read:

71.93 (1) (a) (intro.) “Debt” means any all of the following:

1. An amount owed to a state agency that has been reduced to a judgment and any.

2. A delinquent child support or spousal support obligation that has been reduced to a judgment and has been submitted by an agency of another state to the department of health and social services for certification under this section.

SECTION 155. 71.93 (1) (a) 3 of the statutes is created to read:

71.93 (1) (a) 3. An amount that the department of health and social services may recover under s. 49.083, 49.125, 49.195 (3) or 49.497, if the department of health and social services has certified the amount under s. 46.254.

SECTION 156. 71.93 (2) of the statutes is amended to read:

71.93 (2) CERTIFICATION. A state agency may certify to the department for setoff any properly identified debt exceeding \$20. ~~The department of health and social services may certify to the department for setoff any properly identified debt exceeding \$20 that is a delinquent child support or spousal support obligation submitted by an agency of another state.~~ At least 30 days prior to certification each debtor shall be sent a notice by the state agency of its intent to certify the debt to the department for setoff and of the debtor’s right of appeal. At the time of certification, the certifying state agency shall furnish the social security number of individual debtors and the federal employer identification number of other debtors.

SECTION 157. 77.52 (17m) of the statutes is created to read:

77.52 (17m) (a) A person may apply for a direct pay permit by submitting to the department \$5 and a completed form that the department prescribes.

(b) The department shall issue a direct pay permit, at the beginning of a taxpayer’s taxable year, if the following requirements are fulfilled:

1. Because of the nature of the applicant’s business, issuing the permit will significantly reduce the work of administering the taxes under this subchapter.

2. The applicant’s accounting system will clearly indicate the amount of tax that the applicant owes under this subchapter.

3. The applicant makes enough purchases that are taxable under this subchapter to justify the expense of regular audits by the department.

4. The applicant is not liable for delinquent taxes; including costs, penalties, surcharges and interest; under ch. 71, 72, 76, 78 or 139 or this chapter of \$400 or more if any part of the tax is delinquent for at least 5 months.

5. It is in this state’s best interests to issue the permit.

6. The applicant purchases enough tangible personal property under circumstances that make it difficult to determine whether the property will be subject to a tax under this subchapter.

7. The applicant holds a permit under s. 77.52 (7) or is registered under s. 77.53 (9).

(c) A holder of a permit that is issued under par. (b) may not transfer or assign it.

(d) The department may revoke a permit that is issued under par. (b) if the holder misuses it or the department determines that revocation is in this state’s best interests.

(e) A retailer may not collect a tax under this subchapter, and is not liable for a tax under this subchapter, on any sale, except those of a type specified as ineligible for an exemption under this paragraph by a rule promulgated by the department, for which the buyer furnishes to the retailer a copy of the permit that is issued under par. (b) or a statement that the buyer holds such a permit, a statement of that permit’s number and a statement of the date that the permit was issued.

(f) A person who holds a permit that is issued under par. (b) shall keep a record of all retailers from whom the person made a purchase for which the person used a permit that is issued under par. (b) and shall do one of the following:

1. Fulfill the requirements for an exempt sale under par. (e) for every purchase that the person makes that may be exempt under that paragraph and pay the tax under s. 77.53 (1) to the department on all of those purchases for which the tax is due.

2. Maintain accounting records that show the tax under ss. 77.52 (1) and (2) and 77.53 (3) paid on each purchase during each reporting period under s. 77.58 and the total tax paid during each reporting period, pay the tax under ss. 77.52 (1) and (2) and 77.53 (3) on either all or none of the purchases made from each retailer during each reporting period and pay the tax under s. 77.53 (1) to the department on all of the purchases for which the tax is due.

SECTION 158. 77.59 (2) of the statutes is amended to read:

77.59 (2) The department may, by field audit, determine the tax required to be paid to the state or the refund due to any person under this subchapter. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information in the department's possession. The determination may be made on the basis of sampling, whether or not the person being audited has complete records of transactions and whether or not the person being audited consents. The department may examine and inspect the books, records, memoranda and property of any person in order to verify the tax liability of that person or of another person. The department may subpoena any person to give testimony under oath before it and to produce whatever books, records or memoranda are necessary in order to enable the department to verify the tax liability of that person or of another person. The determination shall be presumed to be correct and the burden of proving it to be incorrect shall be upon the person challenging its correctness. A determination by the department in a field audit becomes final at the expiration of the appeal periods provided in sub. (6), and the tax liability of the taxpayer for the period audited may not be subsequently adjusted except as provided in sub. (4) (a) (b), (8) or (8m). If the taxpayer files or is required to file more than one return for the taxpayer's fiscal year or for a calendar year, the determination made by field audit for that fiscal or calendar year shall be based on the receipts, purchases, deductions and exemptions for the entire fiscal or calendar year.

SECTION 159. 77.59 (4) (intro.) of the statutes is renumbered 77.59 (4) (a) and amended to read:

77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after the due date, or in the case of buyers the unextended due date, of a person's corresponding Wisconsin income or franchise tax return or, if exempt, within 4 years of the 15th day of the 4th month of the year following the close of the calendar or fiscal year for which that person files a claim, that person may, unless a determination by the department by office or field audit of a seller has been made and unless a determination by office audit of a buyer other than an audit in which the tax that is the subject of the refund claim was not adjusted has been made and unless a determination by field audit of the buyer has been made, file with the department a claim for refund of taxes paid to the department by that person. ~~If the seller has a seller's permit or is registered under s. 77.53 (9) and if the amount of the claim is at least \$50 or if either the seller has ceased doing business, the buyer is being field audited or the seller may no longer file a claim, the buyer may, within the time period under this subsection, file a claim with the department for a refund of the taxes paid to the seller.~~ A claim is timely if it fulfills the requirements under s. 77.61 (14).

Vetoed  
in Part

A buyer may claim a refund under this paragraph only on a form prescribed by the department, only by signing that form and only if the seller signs the form unless the department waives that requirement. If both a buyer and a seller file a valid claim for the same refund, the department may pay either claim. The claim for refund shall be regarded as a request for determination. The determination thus requested shall be made by the department within one year after the claim for refund is received by it unless the taxpayer has consented in writing to an extension of the one-year time period prior to its expiration.

SECTION 160. 77.59 (4) (a) of the statutes is renumbered 77.59 (4) (b).

SECTION 161. 77.59 (4) (c) of the statutes is created to read:

77.59 (4) (c) A seller who receives a refund under par. (a) or (b) of taxes that the seller has collected from buyers shall return the taxes and related interest to the buyers from whom the taxes were collected. The seller shall return to the department any part of a refund that the seller does not return to a buyer along with a penalty of 25% of the amount not returned or a penalty equal to the amount not returned in the case of fraud.

SECTION 162. 77.59 (5) of the statutes is amended to read:

77.59 (5) ~~In making a determination, the~~ The department may offset the amount of any refund for a period, together with interest on the refund, against deficiencies for another period, and against penalties and interest on the deficiencies, or against any amount of whatever kind, due and owing on the books of the department from the person claiming the refund. If the refund is to be paid to a buyer, the department may also set off amounts in the manner in which it sets off income tax and franchise tax refunds under s. 71.93 and may set off amounts for child support or maintenance or both in the manner in which it sets off income taxes under ss. 46.255 and 71.93 (3), (6) and (7).

SECTION 163. 77.59 (6) (intro.) of the statutes is amended to read:

77.59 (6) (intro.) Except as provided in sub. (4) (a) (b), a determination by the department is final unless, within 60 days after receipt of the notice of the determination, the taxpayer, or other person directly interested, petitions the department for a redetermination. A petition is timely if it fulfills the requirements under s. 77.61 (14). In the case of notice served by publication, the 60-day period commences with the last day of publication of the notice.

SECTION 164. 77.60 (1) (a) of the statutes is amended to read:

77.60 (1) (a) Except as provided in par. (b), unpaid taxes shall bear interest at the rate of 12% per year from the due date of the return until paid or deposited with the department, ~~and all refunded taxes.~~ Taxes

refunded to the seller shall bear interest at 9% per year from the due date of the return to the date on which the refund is certified on the refund rolls. An extension of time within which to file a return shall not extend the due date of the return for purposes of interest computation. Taxes refunded to the buyer shall bear interest at 9% per year from the last day of the month following the month during which the buyer paid the tax to the date on which the refund is certified on the refund rolls.

SECTION 165. 77.60 (12) of the statutes is created to read:

77.60 (12) A person who negligently files an incorrect and excessive claim for a refund under s. 77.59 is subject to a penalty of 25% of the difference between the amount claimed and the amount that should have been claimed. A person who fraudulently files an incorrect claim for a refund under s. 77.59 is subject to a penalty of 100% of the difference between the amount claimed and the amount that should have been claimed.

SECTION 166. 78.005 (5) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

78.005 (5) "Diesel fuel" means any liquid fuel capable of use in discrete form or as a blended component in the operation of diesel-type engines in motor vehicles including number one and number 2 fuel oils, except that ~~K-1~~ kerosene is not "diesel fuel" unless it is blended with diesel fuel for use in motor vehicles that have a diesel-type engine.

SECTION 167. 78.01 (2) (e) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

78.01 (2) (e) Gasoline sold for nonhighway use in mobile machinery and equipment and delivered directly into the consumer's storage tank in an amount of not less than 100 gallons ~~if the supplier obtains from the consumer a valid exemption certificate prescribed by the department.~~

Vetoed  
in Part

SECTION 168. 78.01 (2p) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

~~78.01 (2p) DYED FUEL. If indelible dye has been added to diesel fuel before or upon withdrawal at a terminal or refinery rack, that fuel may be used only for an exempt purpose, except that this fuel may also be used for a purpose that is taxable under this subchapter if the purpose is exempt from taxation under federal law on the day after publication of this subsection. ~~Reviser inserts date.~~ At the option of the supplier, the dye may be either dye required to be added under federal environmental protection agency requirements or dye that meets specifications of, and is in an amount required by, the department.~~

SECTION 169. 78.01 (2r) (b) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

78.01 (2r) (b) A licensed exporter who has purchased diesel fuel from a supplier, paid the tax on it, removed it from a terminal or a refinery for delivery in this state and exported it may claim a refund for that

tax by presenting to the department within 3 years after the date of purchase a written statement, under the penalties for perjury, that lists the amount of diesel fuel purchased and exported and that indicates that the purchase price and the tax have been paid. ~~The department may investigate the claim before paying the refund.~~

SECTION 170. 78.01 (2s) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

78.01 (2s) LIABILITY PRECLUDED. A licensed supplier who is unable to recover the tax from a purchaser is not liable for the tax and, with proper documentation, may credit the amount of tax against a later remittance of taxes. A wholesaler distributor who is unable to recover the tax from another wholesaler distributor or from a retail dealer is not liable for the tax and, by supplying proper documentation, may apply to the department for a refund or may credit the amount of tax on a later payment. If a wholesaler distributor elects to credit the amount of tax against a later payment, the supplier shall give a wholesaler distributor a credit under this subsection, and the supplier or wholesaler distributor, with proper documentation, may credit the amount credited to the wholesaler distributor against a purchase from another supplier or wholesaler distributor or may credit the amount of tax against a later remittance of taxes.

Vetoed  
in Part

~~SECTION 171. 78.01 (2t) of the statutes is created to read:~~

~~78.01 (2t) A wholesaler distributor who purchases motor vehicle fuel that is later destroyed or who sells motor vehicle fuel to a purchaser who uses it for an exempt purpose may, with proper documentation, credit the amount of tax on a later payment. If a wholesaler distributor elects to credit the amount of tax against a later payment, the supplier shall give a wholesaler distributor a credit under this subsection, and the supplier or wholesaler distributor, with proper documentation, may credit the amount credited to the wholesaler distributor against a purchase from another supplier or wholesaler distributor or may credit the amount of tax against a later remittance of taxes.~~

SECTION 172. 78.015 (3) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

78.015 (3) Divide the number of gallons of motor vehicle fuel and alternate fuels, as defined in s. 78.39 (1), sold in this state, as estimated by the department, during the year 2 years prior to the year during which the calculation is made minus any shrinkage allowed by the department by the number obtained by subtracting from the number of gallons of motor vehicle fuel and alternate fuels, as defined in s. 78.39 (1), sold in this state, as estimated by the department, during the year prior to the year during which the calculation is made any shrinkage allowed by the department.



SECTION 173. 78.12 (3m) of the statutes, as affected by 1993 Wisconsin Act 16, is repealed.

SECTION 174. 78.155 of the statutes is created to read:

**78.155 Penalties for misuse of dyed diesel fuel.** (1) Any person who sells dyed diesel fuel to a buyer who the person knows or has reason to know will use the dyed diesel fuel for a purpose that is taxable under this subchapter, unless the purpose is exempt from taxation under federal law on the day after publication of this subsection ... [revisor inserts date], shall pay to the department a penalty of \$1,000 or twice the amount of tax that should have been paid on the dyed diesel fuel, whichever is greater.

Vetoed  
in Part

(2) Any person who knows or has reason to know that he or she used dyed diesel fuel for a purpose that is taxable under this subchapter, unless the purpose is exempt from taxation under federal law on the day after publication of this subsection ... [revisor inserts date], shall pay to the department a penalty of \$1,000 or twice the amount of tax that should have been paid on the dyed diesel fuel, whichever is greater.

Vetoed  
in Part

(3) Any retailer who does not conspicuously label a fuel pump, or other delivery facility, that dispenses dyed diesel fuel so as to notify customers that it contains dyed diesel fuel shall pay to the department a penalty of \$1,000.

SECTION 175. 78.20 (1m) to (5) of the statutes are amended to read:

78.20 (1m) Any person who operates a service station, store, garage or other place of business within this state for the retail sale of motor fuel gasoline therefrom who has paid the tax required by this subchapter on the motor fuel gasoline received into that person's storage at such place of business shall be reimbursed and repaid ~~one half of one per cent 0.5%~~ of such tax to cover shrinkage and evaporation losses upon making and filing a claim with the department on forms prescribed and furnished by it, ~~except this subsection shall not apply to any person who is licensed under this subchapter as a wholesaler of motor fuel at such place of business.~~

(2) Such claim shall be filed not later than one year after the date of purchase of the motor fuel gasoline or the claim will not be allowed.

(3) The supplier shall furnish each retailer with an invoice prepared at the time of delivery, and the retailer shall send that invoice or a list of purchases to the department when making claim for refund. The supplier shall ensure that the invoice contains the following information: date of sale; name and address of supplier; name and address of retailer, which name must be the name of the claimant and be uniform on all invoices; number of gallons purchased and the price per gallon; and the amount of Wisconsin motor vehicle fuel tax on the gasoline as a separate item. If the retailer sends invoices to the department, the retailer shall send a separate invoice for each sale and delivery and each invoice shall be legibly written. If

the retailer sends a list of purchases to the department, the retailer shall retain for 3 4 years the invoices that are evidence of those purchases and allow the department to inspect them.

(4) On the filing of a claim under sub. (3), accompanied by the invoice or a list of purchases, the department shall determine the amount of refund due. The department may make such investigation of the correctness of the facts stated in such claim as it deems necessary. When the department has approved such claim it shall pay the claimant the reimbursement herein provided out of the moneys collected under this chapter to be used for carrying out this section. No claim for refund shall be denied or the payment thereof withheld for failure of the invoice or list of purchases to show the amount of the Wisconsin motor vehicle fuel tax on the gasoline as a separate item if the amount of such tax is determinable from the information stated on the invoice or list of purchases.

(5) The right of any person to a refund under this section shall not be assignable and the application for a refund shall be made by the same person who purchased the ~~motor fuel gasoline~~ as shown in the invoice by the person selling the same, and by no other person, and the proceeds or amount of such refund as determined by the department shall be paid to the person whose name appears on the seller's invoice and to no other person.

~~SECTION 175m. 78.21 (1) (a) and (c) of the statutes, as created by 1993 Wisconsin Act 16, are amended to read:~~

Vetoed  
in Part

~~78.21 (1) (a) Imports, sells, uses, delivers or stores in this state motor vehicle fuel if the tax on the motor vehicle fuel has not been paid, dye has been added to the motor vehicle fuel, unless the fuel is imported, sold, used, delivered or stored for a purpose that is exempt from taxation under federal law on the day after publication of this paragraph ... [revisor inserts date], or liability for the tax has not been incurred by the holder of an unrevoked supplier license, unless a supplier possesses the motor vehicle fuel and the motor vehicle fuel is manufactured in this state or imported by pipeline or barge and stored in this state and unless an alcohol supplier possesses the motor vehicle fuel and has imported it by barge, railroad or transport truck into a terminal in this state or unless an agricultural user possesses the motor vehicle fuel and that motor vehicle fuel is dyed.~~

~~(c) Operates or maintains a motor vehicle on any highway in this state with dyed fuel, unless the vehicle is a truck that is used principally for agricultural purposes and is marked with an agricultural use plate or tag, unless the motor vehicle is used for a purpose that is exempt from taxation under federal law on the day after publication of this paragraph ... [revisor inserts date], or unless the motor vehicle is a truck that has received the fuel in a jurisdiction that permits the introduction of dyed fuel of that color and type into the motor vehicle fuel tank of highway vehicles.~~

SECTION 176. 78.68 (1) of the statutes is amended to read:

78.68 (1) Unpaid taxes shall bear interest at the rate of 12% per year from the due date of the ~~return tax~~ until paid or deposited with the department, and all refunded taxes bear interest at the rate of 9% per year from the due date of the return to the date on which the refund is certified on the refund rolls.

SECTION 177. 78.68 (2) (a) of the statutes is amended to read:

78.68 (2) (a) In the case of a timely filed return, no return or a late return, on or before the due date of the ~~return tax~~; or

SECTION 178. 78.75 (2) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

78.75 (2) The right of any person to a refund under this ~~chapter~~ section shall not be assignable and the application for a refund shall be made by the same person who purchased the motor vehicle fuel or alternate fuel as shown in the invoice by the person selling the same, and by no other person, and the proceeds or amount of such refund as determined by the department shall be paid to the person whose name appears on the seller's invoice and to no other person.

SECTION 179. 78.78 (3) of the statutes is created to read:

78.78 (3) Any transporter who fails to file timely a report required under this section shall pay to the department a late filing fee of \$10. A report is timely if it is mailed in a properly addressed envelope with 1st class postage, if the envelope is postmarked on or before the due date and if the report is received by the department within 5 days after the due date.

SECTION 179ed. 79.01 (1) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

79.01 (1) There is established an account in the general fund entitled the "Expenditure Restraint Program Account". There shall be appropriated to that account \$25,000,000 in 1991, in 1992 and in 1993 ~~and~~, \$42,000,000 in 1994 and \$48,000,000 in 1995 and thereafter.

SECTION 179em. 79.03 (3c) (f) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars. (c) to (e) exceed the total amount to be distributed under this subsection, the amount paid to each eligible municipality shall be paid on a prorated basis. ~~In 1994 and thereafter, the~~ The total amount to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 in 1994 and \$14,000,000 in 1995 and thereafter.

SECTION 179eq. 79.058 (3) (b) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

79.058 (3) (b) In 1995 and subsequent years, \$8,159,000 \$20,159,000.

SECTION 180. 85.028 (2) of the statutes is created to read:

85.028 (2) Upon implementation of a funding source to provide local funds for a Milwaukee east-west transportation corridor project, local units of government that will be affected by such a project shall reimburse the transportation fund for 50% of the nonfederal share of preliminary engineering costs relating to a Milwaukee east-west transportation corridor project.

SECTION 181. 85.062 of the statutes is created to read:

**85.062 Major transit capital improvement projects.**

(1) In this section, "major transit capital improvement project" means a project that has a total cost of more than \$5,000,000 and which involves any of the following:

(a) Construction of a separate roadway designated for use by buses or other high-occupancy modes of travel.

(b) Initial construction or expansion of a light rail transit system.

(2) No major transit capital improvement project may be constructed using any state transportation revenues unless the major transit capital improvement project is specifically enumerated in a list under sub.

(3). Notwithstanding s. 84.013 (4), a major transit capital improvement project that is enumerated under sub. (3) may be constructed without being included in the list of major highway projects under s. 84.013 (3).

(3) The department may proceed with construction of the following major transit capital improvement projects:

(a) No projects enumerated under this subsection as of the effective date of this paragraph .... [revisor inserts date].

SECTION 182. 85.08 (4m) (c) 3 of the statutes is amended to read:

85.08 (4m) (c) 3. To determine if whether the proposed rail service to be provided on the rail property acquired, rehabilitated or constructed with ~~a grant~~ financial assistance under this paragraph or par. (d) has a likelihood of attaining and sustaining economic self-sufficiency and to employ such findings in the awarding of grants and loans.

SECTION 183. 85.08 (4m) (c) 4 of the statutes is amended to read:

85.08 (4m) (c) 4. To determine if whether the rail property to be acquired with ~~a grant~~ financial assistance under this paragraph offers satisfactory opportunity for alternate public use or recovery of public ~~grant~~ funds and to employ such findings in the awarding of grants and loans.

SECTION 184. 85.08 (4m) (c) 5 of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

85.08 (4m) (c) 5. To make and execute agreements with eligible applicants for grants and loans. These



agreements shall ensure that any public purpose served by the financial assistance is appropriately maintained by the eligible applicant, that rail service on the line is adequately continued and that the required corridor preservation, maintenance, rehabilitation and improvement activities are performed.

SECTION 185. 85.08 (4m) (c) 6 of the statutes is amended to read:

85.08 (4m) (c) 6. To determine whether rail service is being adequately continued and the ~~required grantee or, if applicable, the railroad providing service on the affected rail line is performing any corridor preservation, maintenance or improvement activities are being performed that are required by the department~~ on a rail line for which a grant is made under this paragraph or par. (d). If, without the approval of the department, rail service is discontinued or the grantee disposes of any portion of the rail property for which the grantee obtained a grant financial assistance was obtained under this paragraph or par. (d), and the department does not approve the discontinuance or disposal, then or if corridor preservation, maintenance or improvement activities are inadequate, including failing to meet any federal or state safety or performance standards specified in the agreement with the department or established by departmental rule, the rail property for which the grant financial assistance was obtained shall revert to the ownership and control of the department unless the department elects to accept repayment from the grantee of the full amount of all grants and loans received from the department for the line, including any interest accrued on loans.

SECTION 186. 85.22 (title) of the statutes is amended to read:

**85.22 (title) Capital assistance program for specialized transportation.**

SECTION 187. 85.22 (1) of the statutes is amended to read:

85.22 (1) PURPOSE. The purpose of this section is to promote the general public health and welfare by providing capital assistance to ~~private, nonprofit organizations eligible applicants~~ providing transportation services to elderly and disabled persons.

SECTION 188. 85.22 (2) (am) of the statutes is amended to read:

85.22 (2) (am) "Eligible applicant" means any ~~private, nonprofit organization applicant~~ that meets eligibility requirements for federal assistance under 49 USC 1612 (b) (2)- and is one of the following:

SECTION 189. 85.22 (2) (am) 1 and 2 of the statutes are created to read:

85.22 (2) (am) 1. A private, nonprofit organization.  
2. A local public body that satisfies one of the following conditions:

a. After submission and approval of the certification by the department, certifies to the governor that no private, nonprofit organization is readily available

to provide transportation services to elderly and disabled persons in the proposed service area.

b. Is approved by the department to coordinate transportation services to elderly and disabled persons in a proposed service area.

SECTION 190. 85.22 (2) (c) of the statutes is created to read:

85.22 (2) (c) "Local public body" has the meaning given in s. 85.20 (1) (d), except as limited by rule of the department.

SECTION 191. 85.22 (3) (d) of the statutes is amended to read:

85.22 (3) (d) To audit the records of all ~~private nonprofit organizations eligible applicants~~ receiving aids under this section in accordance with generally accepted accounting principles and practices.

SECTION 192. 85.22 (3) (e) of the statutes is amended to read:

85.22 (3) (e) To require ~~private nonprofit organizations eligible applicants~~ receiving aids under this subsection to furnish information deemed necessary by the department.

SECTION 193. 85.22 (3) (h) of the statutes is created to read:

85.22 (3) (h) To establish, by rule, standards for the coordination of transportation services to elderly and disabled persons for purposes of s. 85.22 (2) (am) 2. b. These standards may require certification by a local public body that any application for aid under this section shall be consistent with the recommendations of a local coordinating committee on transportation that has membership which is, in the department's judgment, sufficient to provide for adequate coordination of services available in the applicable area.

SECTION 193g. 86.31 (2) (a) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

86.31 (2) (a) The department shall administer a local roads improvement program to accelerate the improvement of seriously deteriorating local roads by reimbursing political subdivisions for improvements. The selection of improvements that may be funded under the program shall be performed by officials of each political subdivision, consistent with the requirements of subs. (3) and (3m). ~~Each county highway commissioner shall be responsible for coordinating and processing applications for reimbursement for improvements by all political subdivisions in the county. The department shall notify each county highway commissioner of any deadline that affects eligibility for reimbursement under the program no later than 15 days before such deadline.~~

Vetoed  
in Part

SECTION 194. 86.34 (1) of the statutes is renumbered 86.34 (1) (a) and amended to read:

86.34 (1) (a) When any public highway, street, alley or bridge not on the state trunk highway system is damaged by flood, the county highway committee, or the governing body of the municipality having juris-

diction over the maintenance thereof, may adopt a petition for aid pursuant to under this section and file a certified copy thereof with the department. To be eligible for aid such the petition shall be filed not later than 2 months after the occurrence of the flood damage, except as provided in par. (b). All such petitions shall state the dates on which the flood damage occurred and as nearly as practical state the location, nature and extent of the damage.

SECTION 195. 86.34 (1) (b) and (c) of the statutes are created to read:

86.34 (1) (b) The department may extend the filing deadline under par. (a) if it appears reasonably likely that federal disaster aid may be forthcoming or when widespread or continuous flooding makes an evaluation of flood damage difficult.

(c) A county or municipality having jurisdiction over the facilities damaged may apply for both state and federal aid for damage to the facilities pending a determination of eligibility. If federal aid is granted for damage to a particular facility, the federal aid shall be in lieu of aid otherwise available for such damage under this section.

SECTION 196. 86.34 (2) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

86.34 (2) The department shall make such investigation as it deems necessary and within 6 months from the date of filing the petition shall make its findings and determination as to the granting of aid, the amount thereof, and the conditions under which it is granted. In making its determination the department shall cause an estimate to be made of the cost of repairing or replacing the facilities damaged or destroyed by the flood to standards and efficiency similar to those previously existing, and also an estimate of the cost of reconstructing to a higher type or improving any such facilities if determined to be warranted and advisable. The Except as provided in sub. (2m), the amount of aid to be granted shall be one-half of the increased cost of the reconstruction to a higher type or the improvement of any of the facilities, plus three-fourths of the cost of repair or replacement to standards similar to those previously existing or the amount by which such costs exceed one-fourth of the last annual aids paid to the petitioner from s. 20.395 (1) (as) or (at), whichever is greater, plus 50% of the increased cost of the reconstruction to a higher type or the improvement of any of the facilities. The department may revise any of its estimates on the basis of additional facts. The county, town, village or city shall pay the remainder of the cost not allowed as aid, but this shall not invalidate any other provision of the statutes whereby the cost may be shared by the county and the town, village or city.

SECTION 197. 86.34 (2m) of the statutes is created to read:

86.34 (2m) If the department's estimate under sub. (2) of the cost of repair or improvement of the facilities determined by the department to be eligible for aid

is \$15,000 or less, the department shall offer the petitioner an amount of aid equal to 75% of the total amount of the department's estimate. If the petitioner accepts aid under this subsection, the aid shall be paid to the petitioner or, subject to sub. (5), the county, and no other form of aid is available under this section for the repair or improvement of such facilities.

SECTION 198. 86.34 (3) of the statutes is amended to read:

86.34 (3) Aid allotted under sub. (2) shall be held to the credit of the county, town, city or village for not more than 2 years or for such ~~extended~~ other period as the department may grant, and, except as otherwise provided ~~herein and in sub. (4) in this section~~, shall be paid to the treasurer thereof upon presentation to and approval by the department of certified statements setting forth the cost of the construction, reconstruction, repair or improvement of the facilities determined ~~in the department's finding by the department~~ to be eligible for aid. The certified statement shall set forth separately the amount expended on each such facility. ~~Except as provided in sub. (4), the~~ The aid to be paid shall be the summation of the amounts determined or revised under sub. (2), as adjusted by the certified statements approved by the department. This subsection does not apply to aid awarded under sub. (2m).

SECTION 199. 86.34 (4) of the statutes is repealed.

SECTION 200. 94.73 (2) (c) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

94.73 (2) (c) The department may issue an order under par. (a) on a summary basis without prior notice or a prior hearing if the department determines that a summary order is necessary to prevent imminent harm to public health or safety or to the environment. If the recipient of a summary order requests a hearing on that order, the department shall hold a hearing within 10 days after it receives the request unless the recipient agrees to a later hearing date. The department is not required to stay enforcement of a summary order issued under this paragraph pending the outcome of the hearing. If the responsible person prevails after a hearing, the department shall reimburse the responsible person from the appropriation under s. 20.115 (7) (e) or (w) for the corrective action costs incurred as the result of the department's order.

SECTION 201. 94.73 (7) (a) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

94.73 (7) (a) Beginning on August 1, 1994, the department may, in accordance with this subsection, make payments to responsible persons who are eligible for reimbursement under sub. (3) and for whom the department has authorized reimbursement under sub. (6). The department shall make payments from the ~~appropriation~~ appropriations under s. 20.115 (7) (e) and (w), subject to the availability of funds in ~~that appropriation~~ those appropriations.

SECTION 202. 94.73 (7) (b) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

94.73 (7) (b) For costs incurred after January 1, 1989, the department may make an initial payment of not more than \$50,000, or the amount authorized under sub. (6), whichever is less, to each eligible responsible person. The department shall make payments to eligible responsible persons from the ~~appropriation~~ appropriations under s. 20.115 (7) (e) and (w). If there are insufficient funds in the ~~appropriation~~ appropriations under s. 20.115 (7) (e) and (w) to pay the amounts specified under this paragraph, the department shall distribute the available funds according to rules promulgated by the department. Before distributing any funds, the department shall promulgate rules establishing distribution priorities or formulas based on the severity of the contamination, the time elapsed since the corrective action costs were incurred or other criteria that the department considers appropriate.

SECTION 203. 94.73 (7) (c) 3 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

94.73 (7) (c) 3. The department shall make no more than one payment in each year under this paragraph to an eligible responsible person as provided by rule. If there are insufficient funds in the ~~appropriation~~ appropriations under s. 20.115 (7) (e) and (w) to pay the amounts specified under this paragraph, the department shall distribute the available funds on a prorated basis.

SECTION 204. 94.73 (7) (d) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

94.73 (7) (d) Notwithstanding pars. (b) and (c), if the department has previously reimbursed an eligible responsible person for corrective action costs incurred for prior corrective action taken at the same discharge site, the department may not pay that person more than \$50,000 annually, nor may the department make any payment to that person in a year unless all other payments due under pars. (b) and (c) have been made. If there are insufficient funds in the ~~appropriation~~ appropriations under s. 20.115 (7) (e) and (w) to pay the amounts specified under this paragraph, the department shall distribute the available funds on a prorated basis.

SECTION 205. 94.73 (7) (e) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

94.73 (7) (e) The department shall make payments under par. (b) when funds are available in the ~~appropriation~~ appropriations under s. 20.115 (7) (e) and (w). The department shall make all payments under pars. (c) and (d) on the last day of each fiscal year in which a responsible person is entitled to receive a payment, except that the department may make initial payments for applications granted after April 30 of any year on the last day of the following fiscal year.

SECTION 206. 101.265 (4) of the statutes, as created by 1993 Wisconsin Act 16, is renumbered 101.265 (4) (b) and amended to read:

101.265 (4) (b) From the appropriation under s. 20.445 (1) (em), the department may award grants to

~~school boards, as defined in s. 115.001 (7), and to vocational, technical and adult education district boards~~ public agencies and nonprofit organizations that are responsible for the training of a youth apprentice. A ~~school board or vocational, technical and adult education district board~~ public agency or nonprofit organization that receives a grant under this subsection shall use the funds awarded under the grant to award training grants to employers who provide on-the-job training and supervision for youth apprentices. A training grant provided under this subsection may not exceed 50% of the youth apprentice's hourly wage or \$4 per hour, whichever is less. An employer may receive training grant funds for not more than 500 hours of work per youth apprentice in any school year, as defined in s. 115.001 (13).

SECTION 207. 101.265 (4) (a) of the statutes is created to read:

101.265 (4) (a) In this subsection:

1. "Nonprofit organization" means a nonstock, nonprofit corporation under ch. 181.

2. "Public agency" means a county, city, village, town, school district or vocational, technical and adult education district or an agency of this state or of a county, city, village, town, school district or vocational, technical and adult education district.

SECTION 207g. 103.70 (1) of the statutes is amended to read:

103.70 (1) Except as otherwise provided in sub. (2) and in ss. 103.21 to 103.31 and 103.78, and as may be provided under s. 103.79, a minor, unless indentured as an apprentice in accordance with s. 106.01, or unless 12 years and over and engaged in agricultural pursuits, or unless 14 years and over and enrolled in a youth apprenticeship program under s. 101.265, shall not be employed or permitted to work at any gainful occupation or employment unless there is first obtained from the department or a permit officer a written permit authorizing the employment of the minor within those periods of time stated in the permit, which shall not exceed the maximum hours prescribed by law.

SECTION 208. 115.28 (23) (intro.) of the statutes is amended to read:

115.28 (23) WISCONSIN EDUCATIONAL OPPORTUNITY PROGRAMS. (intro.) Administer Wisconsin educational opportunity programs on a statewide basis to assist minority and economically disadvantaged youth and adults in pursuing higher education opportunities. The statewide programs shall consist of all of the following:

SECTION 208am. 119.46 of the statutes is renumbered 119.46 (1) and amended to read:

119.46 (1) As part of the budget transmitted annually to the common council under s. 119.16 (8) (b), the board shall report the amount of money required for the ensuing school year to operate all public schools in the city under this chapter, to repair and keep in order school buildings and equipment, to make material

improvements to school property and to purchase necessary additions to school sites. The common council shall levy and collect a tax upon all the property subject to taxation in the city, which shall be equal to the amount of money required by the board for the purposes set forth in this ~~section~~ subsection, at the same time and in the same manner as other taxes are levied and collected. Such taxes shall be in addition to all other taxes which the city is authorized to levy. The taxes so levied and collected, together with the other funds provided by law and placed at the disposal of the city for the same purposes, shall constitute the school operations fund.

SECTION 208ap. 119.46 (2) of the statutes is created to read:

119.46 (2) Notwithstanding sub. (1) and s. 65.07 (1) (e), beginning in 1997 the common council of a 1st class city may not levy a tax for school operations at a rate that exceeds 10 mills on the full value of the taxable property in the school district.

SECTION 208c. 120.105 of the statutes is created to read:

**120.105 Annual meeting taxing authority.** Notwithstanding s. 120.10 (6) to (8), (10m) and (11), beginning in 1997 the annual meeting of a common or union high school district may not vote a tax for school operations at a rate that exceeds the following on the full value of the taxable property in the school district:

(1) In a union high school district, 3.33 mills.

(2) In a school district operating only elementary grades, 6.67 mills.

(3) In all other school districts, 10 mills.

SECTION 208cg. 120.12 (3) (e) of the statutes is created to read:

120.12 (3) (e) Notwithstanding pars. (a) to (d), beginning in 1997 a school board may not levy a tax for school operations at a rate that exceeds the following on the full value of the taxable property in the school district:

1. In a union high school district, 3.33 mills.

2. In a school district operating only elementary grades, 6.67 mills.

3. In all other school districts, 10 mills.

SECTION 208cr. 120.44 (3) of the statutes is created to read:

120.44 (3) Notwithstanding sub. (1), beginning in 1997 the school board of a unified school district is subject to s. 120.12 (3) (e) 3.

SECTION 208d. 121.07 (7) (a) of the statutes, as affected by 1993 Wisconsin Act 16, section 2339, is amended to read:

121.07 (7) (a) The "primary guaranteed valuation per member" is an amount, rounded to the next lowest dollar, that, after subtraction of payments under ss. 121.09, 121.10, 121.105 and 121.85 (6) (b) 2 and 3 and (c), fully distributes the sum of the amount remaining in the appropriation under s. 20.255 (2) (ac) for payments under ss. 121.08 and 121.85 (6) (a) and (g) and

the amount remaining in the appropriation under s. 20.255 (2) (bm) for payments under s. 121.08 as a result of the aid reductions under s. 121.10 (6).

SECTION 208e. 121.10 (1) (a) of the statutes is amended to read:

121.10 (1) (a) "Median household income" shall be determined by the ~~most recent~~ 1980 federal decennial census.

SECTION 208f. 121.10 (2) (b) of the statutes is repealed.

SECTION 208g. 121.10 (4) of the statutes is amended to read:

121.10 (4) If a school district is ineligible for a payment under sub. (2) or (3), the state superintendent shall pay to the school district in that school year, from the appropriation under s. 20.255 (2) (bm), an amount which, when added to the amount of state aid the school district will receive in that school year, is equal to an amount determined by multiplying ~~\$100~~ \$175 by the membership.

SECTION 208h. 121.10 (6) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

121.10 (6) Beginning in the 1994-95 school year, aid paid under this section, after any proration under sub. (5), to any school district in which the percentage increase in the ratio of shared cost to school district membership in the preceding school year over that ratio in the 2nd preceding school year exceeded the percentage determined by adding 1% to the rate certified under s. 73.03 (46) shall be reduced by 20%. The aid reductions under this subsection shall be distributed as payments under s. 121.08. In this subsection, "shared cost" has the meaning given in s. 121.07 (6) (a).

SECTION 208p. 121.105 (1) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

121.105 (1) In this section "state aid" means the sum of the payments provided to a school district under this section and ss. 121.08, 121.10, excluding any aid reduction under s. 121.10 (6), 121.85 and 121.86. In the 1993-94 school year, "state aid" includes the payment provided to a school district under s. 16.40 (20), 1991 stats.

SECTION 208t. 121.15 (3) of the statutes is created to read:

121.15 (3) (a) By September 1, 1995, and annually by September 1 thereafter, the state superintendent shall submit a report to the governor and the joint committee on finance. The report shall estimate the maximum revenue increase allowed on a statewide basis in the current school year under s. 121.91 (2m). The estimate shall not include any estimate for adjustments under s. 121.91 (3) or (4).

(b) By October 1, 1995, and annually by October 1 thereafter, the joint committee on finance shall approve or modify the report under par. (a).

(c) The amount appropriated under s. 20.255 (2) (ac) in any school year shall equal the sum of the amount appropriated in the previous school year and the amount determined by the joint committee on finance under par. (b).

SECTION 209. 161.41 (1m) (cm) 4 of the statutes, as affected by 1993 Wisconsin Act 98, is amended to read:

161.41 (1m) (cm) 4. If the amount possessed, with intent to manufacture or deliver, is more than 40 grams but not more than 100 grams, the person shall be fined not more than \$500,000 and shall be imprisoned for not less than 5 years nor more than 30 years.

SECTION 210. 161.41 (1m) (cm) 5 of the statutes is created to read:

161.41 (1m) (cm) 5. If the amount possessed, with intent to manufacture or deliver, is more than 100 grams, the person shall be fined not more than \$500,000 and shall be imprisoned for not less than 10 years nor more than 30 years.

SECTION 211. 194.178 of the statutes is amended to read:

**194.178 Uniform traffic citation.** Service of a uniform traffic citation on the operator of a vehicle shall be deemed sufficient process to give the appropriate court jurisdiction over the person having or required to have a certificate of authority, permit or license under this chapter or the person required to meet other responsibilities under this chapter upon the filing with ~~such~~ or transmitting to the court of the uniform traffic citation.

SECTION 212. 234.03 (2m) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

234.03 (2m) To issue notes and bonds in accordance with ss. 234.08, 234.40, 234.50, 234.60, 234.626, 234.65, 234.66 and 234.70.

SECTION 213. 234.265 (2) of the statutes, as affected by 1993 Wisconsin Act 16, section 3049, is amended to read:

234.265 (2) Records or portions of records consisting of personal or financial information provided by a person seeking a grant or loan under s. 234.08, 234.49, 234.59, 234.65, 234.67, 234.68, 234.69, 234.70, 234.765, 234.82, 234.83, 234.87, 234.90, 234.905 or 234.907, seeking a loan under ss. 234.621 to 234.626, seeking financial assistance under s. 234.66 or under ss. 234.75 to 234.802, seeking investment of funds under s. 234.03 (18m) or in which the authority has invested funds under s. 234.03 (18m), unless the person consents to disclosure of the information.

SECTION 214. 234.40 (4) of the statutes is amended to read:

234.40 (4) The limitations established in s. 234.18 (1) and (2), 234.50, 234.60, 234.65, 234.66 or 234.70 are not applicable to bonds issued under the authority of this section. The authority may not have outstanding at any one time bonds for veterans housing loans

in an aggregate principal amount exceeding \$61,945,000, excluding bonds being issued to refund outstanding bonds.

SECTION 215. 234.49 (1) (hm) of the statutes is amended to read:

234.49 (1) (hm) "Property tax deferral loan" means a loan that originated under the property tax deferral program under subch. IV of ch. 77, 1989 stats., ~~and for which application under s. 77.66 (3), 1989 stats., was made before July 1, 1992 or under subch. X of ch. 16, 1991 stats.~~

SECTION 216. 234.49 (2) (a) 10 of the statutes is amended to read:

234.49 (2) (a) 10. To enter into contracts or agreements with the department of revenue or the department of administration to purchase property tax deferral loans under the housing rehabilitation loan program.

SECTION 217. 234.50 (4) of the statutes is amended to read:

234.50 (4) The limitations established in s. 234.18 (1) and (2), 234.40, 234.60, 234.65, 234.66 or 234.70 are not applicable to bonds issued under the authority of this section. The authority may not have outstanding at any one time bonds for housing rehabilitation loans in an aggregate principal amount exceeding \$100,000,000, excluding bonds being issued to refund outstanding bonds. The authority shall consult with and coordinate the issuance of bonds with the building commission prior to the issuance of bonds.

SECTION 218. 234.60 (2) of the statutes is amended to read:

234.60 (2) The limitations in ss. 234.18 (1) and (2), 234.40, 234.50, 234.65, 234.66 and 234.70 do not apply to bonds or notes issued under this section.

SECTION 219. 234.65 (1) (b) of the statutes is amended to read:

234.65 (1) (b) The limits in ss. 234.18 (1) and (2), 234.40, 234.50, 234.60, 234.66 and 234.70 do not apply to bonds or notes issued under this section.

SECTION 220. 234.66 of the statutes is created to read:

**234.66 Beginning farmer program.** (1) In this section, "beginning farmer" means a person who engages in farming or wishes to engage in farming and who qualifies as a first-time farmer under 26 USC 147 (c) (2).

(2) The authority may establish and administer a beginning farmer program to assist beginning farmers to purchase agricultural land, agricultural improvements and depreciable agricultural property, as defined in 26 USC 144 (a) (11) (B).

(3) (a) The authority may issue its bonds and notes to finance the beginning farmer program, including funding loans to beginning farmers.

(b) The limits in ss. 234.18 (1) and (2), 234.40, 234.50, 234.60, 234.65 and 234.70 do not apply to bonds or notes issued under this section.

(c) The authority may not issue more than \$10,000,000 in aggregate principal amount of bonds and notes under this section, excluding bonds and notes issued to refund outstanding bonds and notes issued under this section.

(d) Section 234.15 does not apply to bonds or notes issued under this section.

(4) Bonds or notes issued under this section are special, limited obligations of the authority payable solely out of the revenue derived from the loan agreement, debt obligation or sales contract, collateral or other property received in connection with the beginning farmer program. All assets and liabilities created through the issuance of bonds or notes under this section shall be separate from all other assets and liabilities of the authority. The authority has no moral or legal obligation or liability to any person under this section, except as expressly provided by written contract. No funds of the beginning farmer program may be commingled with any other funds of the authority.

(5) The authority may charge fees for assistance provided under this section to cover the administrative costs of the beginning farmer program, including legal fees.

SECTION 221. 234.70 (1) of the statutes is amended to read:

234.70 (1) Upon the authorization of the department of health and social services, the authority may issue bonds or notes and make loans for the financing of housing projects which are residential facilities as defined in s. 46.28 (1) (d) and the development costs of those housing projects, if the department of health and social services has approved the residential facilities for financing under s. 46.28 (2). The limitations in ss. 234.18 (1) and (2), 234.40, 234.50, 234.60 ~~and~~, 234.65 ~~and~~ 234.66 do not apply to bonds or notes issued under this section. The definition of "nonprofit corporation" in s. 234.01 (9) does not apply to this section.

SECTION 222. 234.965 of the statutes is repealed.

SECTION 223. 301.048 (7) of the statutes is amended to read:

301.048 (7) REIMBURSEMENT. The department shall provide reimbursement to counties and others for the actual costs incurred under sub. (3), as authorized by the department, from the appropriations under s. 20.410 (1) (ab) and (ai) ~~and (at)~~.

SECTION 224. 302.27 of the statutes, as affected by 1993 Wisconsin Act 89, is amended to read:

**302.27 (title) Contracts for temporary housing for or detention of prisoners.** The department may contract with local governments for temporary housing or detention in county jails or county houses of correction for persons sentenced to imprisonment in state prisons or to the intensive sanctions program. The rate under any such contract may not exceed \$60 per person per day. Nothing in this section limits the authority of the department to place persons in jails under s. 301.048 (3) (a) 1.

SECTION 225. 303.069 of the statutes is amended to read:

**303.069 Correctional institution enterprises; activities of inmates.** The department shall record the source of all moneys received under s. 20.410 (1) (kc), crediting each amount received to the institution where the inmate activity occurred or to the department. The department shall allocate moneys under s. 20.410 (1) (kc) so that the allocation of each institution or the department does not exceed its credit.

SECTION 226. 342.07 (3) (a) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

342.07 (3) (a) ~~Except as provided in par. (b), the~~ The applicant shall pay a fee of \$80 to the department for the examination in sub. (2).

SECTION 227. 342.07 (3) (b) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

342.07 (3) (b) If the examination is conducted by an inspector employed by a city, village, town or county, ~~the applicant shall pay a fee of \$80 to 75% of the fee paid under par. (a) shall be credited to the appropriation under s. 20.395 (5) (ch) and the city, village, town or county employing the inspector. Of each fee received by a treasurer under this paragraph, the treasurer shall pay 25% of the fee to the state treasurer for deposit in the transportation fund under s. 25.40 (1) (ij) and retain the balance for the use of the city, village, town or county shall be reimbursed this amount from that appropriation.~~

SECTION 228. 345.11 (2) of the statutes is amended to read:

345.11 (2) The uniform traffic citation shall be on a form or in an automated format recommended by the council on uniformity of traffic citations and complaints and shall consist of a court report, a report of conviction for the department, a police record and report of action on the case and a traffic citation. The form or automated format shall provide for the name, address, birth date, operator's license number of the alleged violator if known, the license number of the vehicle, the offense alleged, the time and place of the offense, the section of the statute or ordinance violated, the amount of deposit or bail for the offense, a designation of the offense in such manner as can be readily understood by a person making a reasonable effort to do so, and any other information as may be pertinent to the offense.

SECTION 229. 345.11 (2m) (intro.) of the statutes is amended to read:

345.11 (2m) (intro.) In addition, ~~by January 1, 1991,~~ the uniform traffic citation shall provide space for each include all of the following:

SECTION 230. 345.11 (4) of the statutes is amended to read:

345.11 (4) Upon recommendation of a form or automated format for the uniform traffic citation by the council on uniformity of traffic citations and com-

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plaints, the secretary shall under s. ~~110.06~~ 85.16 (1) promulgate the form or automated format as an administrative rule, and with the advice of the council shall make any other rules as are necessary for the implementation and operation of this section.

SECTION 231. 345.11 (5) of the statutes is amended to read:

345.11 (5) Notwithstanding any other provision of the statutes, the use of the uniform traffic citation promulgated under sub. (4) by any peace officer in connection with the enforcement of any state traffic laws, any local traffic ordinances in strict conformity with the state traffic laws or s. 218.01 (2) (a) shall be deemed adequate process to give the appropriate court jurisdiction over the person upon the filing with or transmitting to the court of the uniform traffic citation.

SECTION 232. 345.11 (6) of the statutes is amended to read:

345.11 (6) The secretary shall cause to be printed and sold to all law enforcement agencies in this state with authority to enforce state traffic laws or local laws adopted under authority of s. 349.06 serially numbered uniform traffic citations or provide a sequence of assigned numbers for uniform traffic citations in an automated format.

SECTION 233. 345.11 (7) of the statutes is amended to read:

345.11 (7) Each law enforcement agency issuing uniform traffic citations shall be responsible for the disposition of all ~~forms~~ citations issued under its authority, and all law enforcement agencies shall prepare and submit records and reports relating to the uniform traffic citations in the manner and at the time prescribed by the secretary.

SECTION 234. 345.28 (2) (a) of the statutes is amended to read:

345.28 (2) (a) A person charged with a nonmoving traffic violation may mail the amount of the forfeiture to any of the places specified in s. 345.26 (1) or to a violations bureau, or to the city, town or county clerk or treasurer if the traffic citation so provides. In that case, the citation shall not be filed ~~in~~ with or transmitted to court.

SECTION 235. 346.70 (3m) (c) of the statutes is amended to read:

346.70 (3m) (c) The department shall prepare and supply at its own expense to police departments, coroners, sheriffs and other suitable agencies or individuals, forms or an automated format for accident reports required to be made to the department. The Any report forms and automated format shall call for sufficiently detailed information to disclose with reference to a traffic accident the cause, conditions then existing, and the persons and vehicles involved.

SECTION 236. 346.70 (4) (a) and (b) of the statutes are amended to read:

346.70 (4) (a) Every law enforcement agency investigating or receiving a report of a traffic accident as described in sub. (1) shall forward ~~a~~ an original written report of the accident or a report of the accident in an automated format to the department within 10 days after the date of the accident.

(b) The reports shall be made on a uniform traffic accident report form or in an automated format prescribed by ~~and~~ the secretary. The uniform traffic accident report form shall be supplied by the secretary in sufficient quantities to meet the requirements of the department and the law enforcement agency.

SECTION 237. 346.70 (5) of the statutes is amended to read:

346.70 (5) **FALSIFYING REPORTS.** No person shall falsely make and file or transmit any accident report or knowingly make a false statement in any accident report which is filed or transmitted pursuant to this section.

SECTION 238. 346.73 (2) of the statutes is renumbered 346.73 and amended to read:

**346.73 Accident reports not to be used in trial.** Notwithstanding s. 346.70 (4) (f), ~~written~~ accident reports required to be filed with or transmitted to the department or with a county or municipal authority shall not be used as evidence in any judicial trial, civil or criminal, arising out of an accident, except that such reports may be used as evidence in any administrative proceeding conducted by the department. The department shall furnish upon demand of any person who has or claims to have made such a report, or upon demand of any court, a certificate showing that a specified accident report has or has not been made to the department solely to prove a compliance or a failure to comply with the requirement that such a report be made to the department.

SECTION 239. 560.20 (1) (cf) of the statutes is created to read:

560.20 (1) (cf) "Management assistance" means engineering and legal services and professional assistance in establishing or improving management systems, policies or procedures in such management concerns as financial planning, personnel, inventory control, production planning, purchasing, bookkeeping, record keeping and marketing.

SECTION 240. 560.20 (1m) of the statutes is amended to read:

560.20 (1m) **EMPLOYMENT OPPORTUNITIES.** The department shall develop a program consisting of technical assistance ~~and~~ grants and loans, as described in subs. (2) and (3), for the purpose of assisting the expansion and creation of for-profit businesses that are expected to provide employment opportunities for persons with severe disabilities.

SECTION 241. 560.20 (3) of the statutes is repealed and recreated to read:

560.20 (3) **MANAGEMENT ASSISTANCE; LOANS AND GRANTS.** (a) The department may award funds appropriated under s. 20.143 (1) (en) and (in) to an individ-



ual, small business or nonprofit organization for use in connection with the start-up or expansion of a for-profit business if all of the following apply:

1. The department provided technical assistance or a grant for technical assistance under sub. (2) for developing and planning the start-up or expansion of the for-profit business.

2. The for-profit business is or will be at least 51% owned by a handicapped person, as defined in s. 47.01 (3), or by a nonprofit organization that provides services to handicapped persons, as defined in s. 47.01 (3).

(b) If the department awards funds under this subsection to an individual, small business or nonprofit organization, up to 20% of the award, or \$5,000, whichever is less, may be a grant and the balance shall be a loan.

(c) An individual, small business or nonprofit organization that receives an award of funds under this subsection may use loan proceeds only for working capital or fixed-asset financing, and may use grant proceeds, if any, only for management assistance.

(d) The department may not award under this subsection funds that exceed \$30,000 in a fiscal biennium to any single individual, small business or nonprofit organization. As a condition of receiving an award under this subsection, an individual, small business or nonprofit organization shall provide matching funds that are at least equal to the amount of the award.

(e) In deciding whether to make an award under this subsection, the department shall consider all of the following:

1. The likelihood that the for-profit business will actually be profitable.

2. The extent to which the expansion or creation of the for-profit business will increase employment in this state.

3. The extent to which the expansion or creation of the for-profit business is expected to create employment opportunities for persons with severe disabilities, particularly persons with severe disabilities who are minority group members.

4. The extent to which the award is necessary for the successful completion of the start-up or expansion of the for-profit business because funding is unavailable in traditional capital markets, or because credit has been offered on terms that would preclude the success of the for-profit business.

(f) The department shall do all of the following:

1. Develop an application form to be used by individuals, small businesses and nonprofit organizations seeking an award under this subsection and furnish the application upon request.

2. Before awarding a loan under this subsection, determine the terms for repayment of the principal amount of the loan.

3. Before awarding the loan, establish all other terms and conditions of the loan after considering the

circumstances of the individual, small business or nonprofit organization.

4. Deposit in the appropriation account under s. 20.143 (1) (in) all interest and principal received in repayment of loans under this subsection, any proceeds from equity investments made by the community development finance company under s. 234.965, 1991 stats., that are received by the department or the community development finance company and any unencumbered grant funds returned to the department under 1993 Wisconsin Act .... (this act), section 9115 (1t).

(g) The department, in agreement with the for-profit business, may convert any equity investments made by the community development finance company in a for-profit business under s. 234.965, 1991 stats., to a grant or a loan under this subsection without regard to the requirements under par. (b).

(h) The community development finance company shall transfer to the department any proceeds that the company receives from equity investments made by the community development finance company under s. 234.965, 1991 stats.

SECTION 242. 701.02 (title) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

**701.02 (title) Purposes for which trusts may be created.**

SECTION 243. 701.02 (1) of the statutes, as affected by 1993 Wisconsin Act 16, is renumbered 701.02.

SECTION 244. 701.02 (2) of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

~~SECTION 244g. 757.275 of the statutes is created to read:~~

~~757.275 Special prosecutors. (1) In addition to the authority under s. 978.045, any judge of a court of record may appoint an attorney to act as a special prosecutor to assist the district attorney in one or more of the following:~~

- ~~(a) Prosecution of persons charged with a crime.~~
- ~~(b) Grand jury proceedings.~~
- ~~(c) John Doe proceedings.~~
- ~~(d) Investigations.~~

~~(2) The court shall fix the amount of compensation for any attorney appointed as a special prosecutor under sub. (1). The department of administration shall pay the compensation ordered by the court from the appropriation under s. 20.475 (1) (d).~~

~~SECTION 244m. 757.48 (1) (b) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:~~

~~757.48 (1) (b) The guardian ad litem shall be allowed reasonable compensation for his or her services such as is customarily charged by attorneys in this state for comparable services. If the court orders a county to pay the compensation of the guardian ad litem, the amount ordered may not exceed the com-~~

Vetoed  
in Part

Vetoed  
in Part



**Vetoed in Part** ~~compensation paid to private attorneys under s. 977.08 (4m). If the attorney of record is also the guardian ad litem, the attorney shall be entitled only to attorney fees and shall receive no compensation for services as guardian ad litem.~~

**Vetoed in Part** SECTION 245. 758.19 (5) (a) 3 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

~~758.19 (5) (a) 3. Witness fees set under s. 814.67 (1) (b) 1 and (c) for witnesses called by the court on its own motion or called by, or subpoenaed at the request of, a district attorney, the state public defender or a private attorney appointed under s. 977.08.~~

~~SECTION 246. 758.19 (5) (a) 4 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:~~

~~758.19 (5) (a) 4. Fees for expert witnesses called under s. 907.06 by the court on its own motion under s. 907.06 or called by, or subpoenaed at the request of, a district attorney, the state public defender or a private attorney appointed under s. 977.08.~~

~~SECTION 247. 758.19 (5) (a) 5 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:~~

~~758.19 (5) (a) 5. Fees for witnesses or expert witnesses subpoenaed by the court at the request of the district attorney, coroner or medical examiner under s. 979.06 (1) and (2).~~

~~SECTION 248. 758.19 (5) (cm) of the statutes is created to read:~~

~~758.19 (5) (cm) Except as provided in par. (d), the information regarding the amount of actual costs reported under par. (c) shall not affect the amount granted to a county under par. (b).~~

SECTION 249. 758.19 (5) (f) of the statutes is created to read:

758.19 (5) (f) The director of state courts shall compile the information reported under par. (c) and, by October 1 annually, submit that information to the legislature under s. 13.172 (2) and to the governor.

SECTION 249d. 758.19 (6) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

758.19 (6) The director of state courts shall reimburse each county for the costs of guardian ad litem compensation incurred after ~~December 31, 1993~~ the effective date of this subsection .... [revisor inserts date], under ss. 48.235 (8), 48.996, 55.06 (6) and (9) (b), 767.045 (6), 880.33 (2) (a) 2, 880.331 (8) and 891.39 (1) (b) from the appropriation under s. 20.625 (1) (e). No reimbursement under this subsection may exceed the per hour rate established for time spent in court by private attorneys under s. 977.08 (4m). The costs reimbursable under this subsection shall be paid pursuant to a voucher submitted by the clerk of circuit court to the director of state courts. The voucher shall include the number of hours charged by the guardians ad litem. If the moneys available under s. 20.625 (1) (e) are insufficient to reimburse all eligible claims submitted by counties for payment under this subsection, the moneys shall be prorated.

**Vetoed in Part** SECTION 249m. 767.045 (6) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

~~767.045 (6) COMPENSATION. The guardian ad litem shall be compensated at a rate that the court determines is reasonable. The court shall order either or both parties to pay all or any part of the compensation of the guardian ad litem. In addition, upon motion by the guardian ad litem, the court shall order either or both parties to pay the fee for an expert witness used by the guardian ad litem, if the guardian ad litem shows that the use of the expert is necessary to assist the guardian ad litem in performing his or her functions or duties under this chapter. If either or both parties are unable to pay, the court may direct that the county of venue pay the compensation and fees, in whole or in part, and may direct that any of all parties reimburse the county, in whole or in part, for the payment. If the court orders a county to pay the compensation of the guardian ad litem, the amount ordered may not exceed the compensation paid to private attorneys under s. 977.08 (4m). The court may order a separate judgment for the amount of the reimbursement in favor of the county and against the party or parties responsible for the reimbursement. The court may enforce its orders under this subsection by means of its contempt power.~~

SECTION 250. 800.01 (1) (a) of the statutes is amended to read:

800.01 (1) (a) Is served with a summons and complaint or citation and such documents are filed with or transmitted to the court;

SECTION 251. 800.02 (2) (b) of the statutes is amended to read:

800.02 (2) (b) Except for parking violations, in traffic regulation actions in municipal court, the uniform traffic citation ~~form~~ specified in s. 345.11 shall be used in lieu of the citation form specified in par. (a). In actions for violations of local ordinances enacted in accordance with s. 23.33 (11) (am) or 30.77, the citation form specified in s. 23.54 shall be used in lieu of the citation form specified in par. (a).

SECTION 252. 800.03 (4) of the statutes is amended to read:

800.03 (4) Notwithstanding sub. (1), a court appearance is required for a violation of a local ordinance in conformity with s. 346.63 (1). If a person fails to make a required appearance under this subsection and the judge issues an arrest warrant, the law enforcement agency which filed or transmitted the uniform traffic citation shall file a detailed description of the warrant with the department of justice.

SECTION 253. 867.01 (3) (a) 4 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

867.01 (3) (a) 4. Whether the decedent or the decedent's spouse received medical assistance under ss. 49.45 to 49.47 ~~while in a nursing home, so far as known to the petitioner or ascertainable by him or her with reasonable diligence.~~

SECTION 254. 867.01 (3) (d) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

867.01 (3) (d) *Notice.* The court may hear the matter without notice or order notice to be given under s. 879.03. If the decedent or the decedent's spouse received medical assistance under ss. 49.45 to 49.47 ~~while in a nursing home~~, the petitioner shall give notice by certified mail to the department of health and social services as soon as practicable after filing the petition with the court.

SECTION 255. 867.02 (2) (a) 6 of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

867.02 (2) (a) 6. Whether the decedent or the decedent's spouse received medical assistance under ss. 49.45 to 49.47 ~~while in a nursing home, so far as known to the petitioner or ascertainable by him or her with reasonable diligence.~~

SECTION 256. 867.03 (1) (c) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

867.03 (1) (c) Whether the ~~heir knows or reasonably believes that~~ the decedent or the decedent's spouse ever received medical assistance ~~while in a nursing home~~ under ss. 49.45 to 49.47.

SECTION 257. 867.03 (1m) of the statutes, as created by 1993 Wisconsin Act 16, is amended to read:

867.03 (1m) NOTICE OF AFFIDAVIT. (a) Whenever an heir intends to transfer a decedent's property by affidavit under sub. (1) and the ~~heir knows or reasonably believes that~~ the decedent or the decedent's spouse ever received medical assistance ~~while in a nursing home~~ under ss. 49.45 to 49.47, the heir shall give notice to the department of health and social services of his or her intent. The notice shall include the information in the affidavit under sub. (1) and the heir shall give the notice by certified mail, return receipt requested.

(b) An heir who files an affidavit under sub. (1) that states that the ~~heir knows or reasonably believes that~~ the decedent or the decedent's spouse received medical assistance ~~while in a nursing home~~ under ss. 49.45 to 49.47 shall attach to the affidavit the proof of mail delivery of the notice required under par. (a) showing a delivery date that is not less than 10 days before the day on which the heir files the affidavit.

SECTION 258. 867.035 (1) (intro.) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:

867.035 (1) (intro.) The department of health and social services may collect from the funds of a decedent by affidavit under this section an amount equal to the medical assistance ~~benefits under ss. 49.45 to 49.47~~ that is recoverable under s. 49.496 (3) (a) and that was paid on behalf of the decedent or the decedent's spouse, while the decedent or the decedent's spouse resided in a nursing home, as defined in s. 50.01 (3), if all of the following conditions are satisfied:

SECTION 259. 867.035 (5) of the statutes is created to read:

867.035 (5) The department of health and social services shall promulgate rules establishing standards to determine whether the application of this section would work an undue hardship in individual cases. If the department of health and social services determines that the application of this section would work an undue hardship in a particular case, the department shall waive the application of this section in that case.

~~SECTION 259m. 880.331 (8) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:~~

~~880.331 (8) COMPENSATION. On order of the court, the guardian ad litem appointed under this chapter shall be allowed reasonable compensation to be paid by the county of venue, unless the court otherwise directs. If the court orders a county to pay the compensation of the guardian ad litem, the amount ordered may not exceed the compensation paid to private attorneys under s. 977.08 (4m).~~

SECTION 260. 880.897 of the statutes, as created by 1993 Wisconsin Act 16, is repealed.

~~SECTION 261. 891.39 (1) (b) of the statutes, as affected by 1993 Wisconsin Act 16, is amended to read:~~

~~891.39 (1) (b) In actions affecting the family, in which the question of paternity is raised, and in paternity proceedings, the court, upon being satisfied that the parties to the action are unable to adequately compensate any such guardian ad litem for his services and expenses, shall then make an order specifying the guardian's compensation and expenses, which compensation and expenses shall be paid as provided in s. 967.06. If the court orders a county to pay the compensation of the guardian ad litem, the amount ordered may not exceed the compensation paid to private attorneys under s. 977.08 (4m).~~ 767.045 (6)

SECTION 262. 970.05 of the statutes is amended to read:

**970.05 Testimony at preliminary examination.** The testimony at the preliminary examination shall be transcribed if requested by the district attorney or the defendant or ordered by the judge to whom the trial is assigned. The reporter shall file such transcript with the clerk within 10 days after it is requested. When a transcript is requested by someone other than the state public defender or a private attorney appointed under s. 977.08, the county shall pay the cost of the original and any additional copies shall be paid for at the statutory rate by the party requesting such the copies. When a transcript is requested by the state public defender or by a private attorney appointed under s. 977.08, the state public defender shall pay the cost of the original from the appropriation under s. 20.550 (1) (f) and any additional copies shall be paid for at the statutory rate by the party requesting the copies.

Vetoed  
in Part

Vetoed  
in Part

SECTION 263. 977.03 (2) of the statutes is amended to read:

977.03 (2) The board may promulgate rules to establish exceptions to limiting the amount that may be reimbursed for investigative or expert services under s. 977.05 (4r) ~~to the maximum amount contained in the authorization under s. 977.05 (4r) (b).~~

SECTION 264. 977.05 (4r) (a) of the statutes is amended to read:

977.05 (4r) (a) The state public defender may not provide reimbursement for investigative or expert services provided in a case assigned to a staff attorney or to private counsel under s. 977.08 unless the staff attorney or private counsel has received authorization from the state public defender to retain an investigator or expert.

Vetoed  
in Part

~~SECTION 264m. 978.045 (1g) of the statutes, as affected by 1993 Wisconsin Act 16, is repealed and recreated to read:~~

~~978.045 (1g) A district attorney may request a court to appoint a special prosecutor under sub. (1r). The district attorney must receive approval from the department of administration before requesting an appointment that exceeds 6 hours per case. If a district attorney requests an appointment under sub. (1r), the court shall first consider the feasibility of appointing a district attorney, deputy district attorney or assistant district attorney from another prosecutorial unit or an assistant attorney general to serve as a special prosecutor.~~

SECTION 265. 1993 Wisconsin Act 16, section 9126 (17b) (title) is repealed.

SECTION 266. 1993 Wisconsin Act 16, section 9126 (17b) is renumbered 51.05 (3m) of the statutes and amended to read:

51.05 (3m) Notwithstanding section s. 20.903 (1) of the statutes, the department of health and social services shall implement a plan that is approved by the department of administration to assure that, before July 1, 1995 1997, there are sufficient revenues, as projected by the department of health and social services, to cover anticipated expenditures by that date under the appropriation under section s. 20.435 (2) (gk) of the statutes for the purpose of reimbursing the provision of care to patients of the Mendota mental health institute or the Winnebago mental health institute. The department of health and social services shall make reports to the department of administration every 3 months during the fiscal 1993-95 biennium, beginning by on October 1, 1993, and ending on July 1, 1997, concerning the implementation of this plan.

SECTION 267. 1993 Wisconsin Act 16, section 9154 (2x) (title) is renumbered 85.028 (title) of the statutes.

SECTION 268. 1993 Wisconsin Act 16, section 9154 (2x) (a) and (b) are consolidated, renumbered 85.028 (1) of the statutes and amended to read:

85.028 (1) There is established in the transportation fund a reserve account consisting of \$1,000,000 \$3,800,000 for the purpose of funding preliminary engineering costs relating to a Milwaukee east-west transportation corridor. ~~(b) The department may submit a request to the joint committee on finance for the transfer of moneys from the reserve account to the appropriation under s. 20.395 (3) (cq) to increase funding for preliminary engineering costs relating to a Milwaukee east-west transportation corridor. Upon a showing by the department of the continued availability of federal funds for such purpose, the joint committee on finance may transfer such moneys.~~ This subsection does not apply after June 30, 1995 1997.

SECTION 269. 1993 Wisconsin Act 16, section 9154 (4n) (a) is amended to read:

[1993 Wisconsin Act 16] Section 9154 (4n) (a) In this subsection, "eligible applicant" means a county, municipality or town or agency thereof or a transit commission organized under section 59.968, 66.30 or 66.943 of the statutes has the meaning given in section 85.08 (4m) (b) 1 of the statutes.

SECTION 9101. Nonstatutory provisions; administration.

(1) INITIAL APPOINTMENTS OF MEMBERS OF THE NATIONAL AND COMMUNITY SERVICE BOARD. Notwithstanding the length of terms specified in section 15.105 (23) (b) of the statutes, as created by this act, the initial voting members of the national and community service board shall be appointed for the following terms:

(a) Five members for terms expiring on May 1, 1995.

(b) Five members for terms expiring on May 1, 1996.

(c) Six members for terms expiring on May 1, 1997.

~~(2g) PROPERTY TAX DEFERRAL LOAN PROGRAM. The department of administration shall include, in its request under section 16.42 of the statutes for the budget for fiscal years 1995-97, a proposal to transfer the property tax deferral loan program under sections 234.621 to 234.626 of the statutes from the Wisconsin housing and economic development authority to the department of administration. The proposal shall include one or more specific methods to fund the property tax deferral loan program to ensure that the program has funding sufficient to make property tax deferral loans to all eligible persons who want to participate in the program.~~

Vetoed  
in Part

SECTION 9104. Nonstatutory provisions; agriculture, trade and consumer protection.

(1g) GRAIN INSPECTION. No later than the first day of the 7th month beginning after the effective date of this subsection, the department of agriculture, trade and consumer protection shall take actions to ensure that cumulative revenues and expenses of its grain inspection program are in balance on June 30, 1999. These actions shall include submitting a request to the federal grain inspection service for fee increases for the

Milwaukee grain inspection program and implementing cost controls in the Milwaukee program in addition to the controls implemented before the effective date of this subsection.

tion to the controls implemented before the effective date of this subsection.

**SECTION 9108. Nonstatutory provisions; building commission.**

(1) 1993-95 STATE BUILDING PROGRAM ADDITIONS. In 1993 Wisconsin Act 16, section 9108 (1), the following projects are added to the 1993-95 state building program and the appropriate totals are increased by the amounts shown:

- (a) In paragraph (c) 1, under projects financed by general fund supported borrowing:
  - Jackson correctional institution - 300-bed expansion \$ 15,744,200
  - Other correctional institutions 150-bed expansion \$ 4,255,800

**SECTION 9115. Nonstatutory provisions; development.**

(1t) BUSINESS DEVELOPMENT INITIATIVE. On the effective date of this subsection, or as soon thereafter as practicable, the community development finance company created under section 234.95 of the statutes shall return to the department of development all grant funds provided to the community development finance company under section 560.20 (3), 1991 stats., that are uninvested and unencumbered on the effective date of this subsection.

(2x) INTERNATIONAL TRADE, BUSINESS AND ECONOMIC DEVELOPMENT GRANT.

(a) The department of development shall make a grant of \$250,000 before July 1, 1995, from the appropriation under section 20.143 (1) (ew) of the statutes, as created by this act, to a regional planning commission in this state to promote international trade, business and economic development in the state if all of the following apply:

Vetoed in Part  
Vetoed in Part

- 1. The regional planning commission is organized to provide services to counties in the northern part of the state.
- 2. The regional planning commission submits a plan to the department of development detailing the proposed use of the grant and the secretary of development approves the plan.
- 3. The regional planning commission enters into a written agreement with the department of development that specifies the conditions for use of the grant proceeds, including the conditions under paragraph (b) and reporting and auditing requirements.
- 4. The regional planning commission agrees in writing to submit to the department of development the report required under paragraph (c) by the time required under paragraph (c).

(b) A regional planning commission that receives a grant under this subsection shall use at least 90% of the grant proceeds for specified trade, business or economic development projects with defined objectives and not more than 10% of the grant proceeds for general administrative costs, including travel and salary costs.

(c) A regional planning commission that receives a grant under this subsection shall submit to the department of development, within 6 months after spending

~~the full amount of the grant, a report detailing how the grant proceeds were used.~~ **Vetoed in Part**

(d) The department of development may not pay grant proceeds under this subsection after June 30, 1995.

(e) The legislative audit bureau shall conduct a financial and performance evaluation audit of the uses of the grant under this subsection after the full amount of the grant proceeds have been spent and shall transmit a report of the audit to the distributees specified in section 13.94 (1) (b) of the statutes.

**SECTION 9121. Nonstatutory provisions; employment relations department.**

(1g) JUVENILE CORRECTIONAL INSTITUTION PERSONNEL STUDY. The department of employment relations shall study, for submission under section 16.42 of the statutes for the 1995-97 biennial budget, the need for changes in the classification, compensation or training of the direct service personnel, including youth counselors, at the department of health and social services' juvenile correctional institutions in order to improve the recruitment and retention of that direct service personnel. **Vetoed in Part**

**SECTION 9126. Nonstatutory provisions; health and social services.**

(1g) FUNDING OF JUVENILE CORRECTIONAL INSTITUTION STAFFING.

(a) Of the moneys appropriated to the department of health and social services under section 20.435 (3) (hm) of the statutes, the \$979,100 appropriated in 1994-95 by SECTION 9226 (23g) of this act for the funding of 27.0 PR FTE youth counselor positions and 3.0 PR FTE teacher positions at the department's juvenile correctional institutions may not be encumbered or expended until the secretary of health and social services reallocates current positions at those juvenile correctional institutions and the secretary of administration approves that reallocation and determines that the funding under this paragraph will be used for the salary and fringe benefits of those reallocated positions.

(b) Beginning with the 2nd quarter of 1994 and ending with the 2nd quarter of 1995, the department of health and social services shall submit a quarterly report regarding all of the following to the joint committee on finance on or before the date specified by the **Vetoed in Part**  
**Vetoed in Part**  
**Vetoed in Part**  
**Vetoed in Part**

**Vetoed in Part** ~~committee for the filing of requests for action by the committee under section 13.10 (3) of the statutes:~~

**Vetoed in Part** 1. The number and types of positions for which persons were hired and the number and types of positions that remained vacant at the department's juvenile correctional institutions ~~during that quarter.~~

**Vetoed in Part** 2. The amounts expended and projected to be expended ~~during that quarter and for the remainder of the fiscal year~~ for the costs of overtime pay and hiring limited term employes at the department's juvenile correctional institutions.

**Vetoed in Part** 3. The types of activities for which the department authorized employes to work overtime at the department's juvenile correctional institutions ~~during that quarter~~ and the use by the department of salary and fringe benefit funding for positions at the department's juvenile correctional institutions that remained

**Vetoed in Part** vacant ~~during that quarter.~~

**Vetoed in Part** (c) The department of health and social services, in consultation with the department of administration, shall do all of the following ~~as part of the department of health and social services' submission under section 16.42 of the statutes for the 1995-97 biennial budget:~~

1. Review the staffing requirements for all categories of personnel at the department's juvenile correctional institutions and develop workload ratios for staffing needs.

2. Document the vacancy rate at the department's juvenile correctional institutions by type of position and recommend ways to improve the recruitment, retention and hiring process of staff, including minority staff, at the department's juvenile correctional institutions.

3. Review the factors that affect the overall level of funding that is budgeted for the department's juvenile correctional institutions, including the use of savings generated from the turnover of direct care staff who are needed to provide minimum staffing levels at the department's juvenile correctional institutions.

4. Review the use and cost-effectiveness of requiring employes to work overtime and of hiring limited term employes and recommend ways in which funding for overtime pay and the hiring of limited term employes could be used for salaries and fringe benefits for permanent employes.

(2) MEDICAL ASSISTANCE DIVESTMENT RULES. Using the procedure under section 227.24 of the statutes, the department of health and social services shall promulgate the rules required under sections 49.453 (3) (c) and 49.454 (4) of the statutes, as created by this act, for the period before the effective date of the permanent rules promulgated under sections 49.453 (3) (c) and 49.454 (4) of the statutes, as created by this act, but not to exceed the period authorized under section 227.24 (1) (c) and (2) of the statutes. Notwithstanding section 227.24 (1) and (3) of the statutes, the department is not required to make a finding of emergency.

(5) JOB OPPORTUNITIES AND BASIC SKILLS CHILD CARE FUNDING. Notwithstanding section 16.42 (1) (e) of the

statutes, in submitting information under section 16.42 of the statutes for purposes of the 1995-97 biennial budget bill, the department of health and social services shall submit information concerning the appropriation under section 20.435 (4) (df) of the statutes as though the increase in the dollar amount of that appropriation by SECTION 9226 (1g) of this act had not been made.

(6) MANAGEMENT INFORMATION SERVICES FOR THE WORK-NOT-WELFARE PROGRAM. The authorized FTE positions for the department of health and social services, funded from the appropriation under section 20.435 (4) (a) of the statutes, are decreased by 1.0 GPR position on July 1, 1994, for the performance of management information services related to the work-not-welfare program.

(8b) MENTAL HEALTH INSTITUTES EXPENDITURES REDUCTIONS. If by December 31, 1994, the actual average daily patient populations of the mental health institutes are at least 10% less than the average daily populations projected for fiscal year 1994-95 in the appropriation under section 20.435 (2) (gk) of the statutes, the department shall reduce expenditures of the mental health institutes for staffing, fringe benefits and variable costs in proportion to the projected reduced populations that are in excess of 10% of the average daily populations projected for fiscal year 1994-95.

**SECTION 9128. Nonstatutory provisions; historical society.**

(1g) HISTORIC SITES. The purpose of the appropriation changes specified in SECTION 9228 (1) to (6) of this act is to offset 50% of the anticipated program revenue loss in calendar year 1995 resulting from the fees for admissions to historic sites established under section 44.20 (1m) (a) of the statutes, as created by this act.

**SECTION 9133. Nonstatutory provisions; joint committee on finance.**

(1z) JUVENILE CORRECTIVE SANCTIONS SUPPLEMENT. Of the moneys appropriated to the joint committee on finance under section 20.865 (4) (a) of the statutes for fiscal year 1994-95, \$300,000 is allocated for expansion of the average daily population of the corrective sanctions program under section 48.533 (2) of the statutes, as affected by this act.

**SECTION 9137. Nonstatutory provisions; legislature.**

(1t) AUDIT OF DIVIDENDS FOR WISCONSIN PLAN. The joint legislative audit committee is requested to direct the legislative audit bureau to perform a financial and performance evaluation audit of funds awarded by the Wisconsin housing and economic development authority under its 1991-92 dividends for Wisconsin plan under section 234.165 (2) (b) 2 of the statutes for contracts to implement economic development technical assistance services projects. The audit shall include a review of the purposes for which funds were expended and an identification of the economic development activities undertaken. If the joint legislative

audit committee directs the legislative audit bureau to conduct the audit under this subsection, the legislative audit bureau shall transmit a report of the audit to the distributees specified in section 13.94 (1) (b) of the statutes.

**SECTION 9142. Nonstatutory provisions; natural resources.**

(2) **PROJECT POSITIONS FOR GASOLINE VAPOR RECOVERY PROGRAM.** Notwithstanding 1991 Wisconsin Act 269, section 9142 (2w) (j), the termination date of 2.0 SEG project positions funded from the appropriation under section 20.370 (4) (ht) of the statutes for administration of the gasoline vapor recovery grant program is extended from March 14, 1995, to October 1, 1995.

**SECTION 9145. Nonstatutory provisions; public instruction.**

(1x) **SCHOOL FUNDING COMMISSION.**

(a) There is established a committee called the school funding commission consisting of the governor, the state superintendent of public instruction, the speaker of the assembly, the senate majority leader, the leader of the minority party in each house of the legislature and the cochairpersons of the joint committee on finance. During any period in which the majority party in each house of the legislature is the same, the commission shall also include a representative to the assembly appointed by the leader of the minority party in the assembly and a senator appointed by the minority leader in the senate.

(b) The commission shall develop a plan for the state to provide at least 66.7% of the revenue of the public elementary and secondary schools in the 1996-97 school year and in each school year thereafter. The commission shall base that measurement on the sum of state general and categorical school aids and property tax credits, excluding the lottery tax credit, that appear on property tax bills, divided by the sum of those aids and the total amount of property taxes levied by school districts. The department of administration, the department of public instruction and the legislative fiscal bureau shall jointly estimate the sum of those aids and the total amount of property taxes levied by school districts for the 1996-97 school year and provide the estimate to the commission for its use. The commission's plan shall first affect property taxes levied in 1996.

(c) By September 15, 1995, the commission shall submit a report to the legislature in the manner provided under section 13.172 (2) of the statutes. The report shall include the commission's recommendations.

(d) The commission shall direct the legislative reference bureau to draft the commission's recommendations for funding the public elementary and secondary schools of this state as a bill. By October 1, 1995, the joint committee on finance shall introduce the bill, at the request of the commission, in each house of the legislature. The legislature shall act on the bill by October 31, 1995.

**SECTION 9154. Nonstatutory provisions; transportation.**

(2e) **LOCAL ROADS IMPROVEMENT PROGRAM.**

(a) From the appropriation under section 20.395 (2) (fs) of the statutes, as created by this act, the department of transportation shall reimburse an applicable political subdivision for an improvement that was completed by January 1, 1994, and for which an entitlement was not committed in the 1991-93 fiscal biennium because of noncompliance with the requirement of an executed project agreement as provided in section TRANS 206.03 (3) (c), Wisconsin administrative code. If the funds provided under section 20.395 (2) (fs) of the statutes, as created by this act, are insufficient to pay the full amounts of reimbursement, the department of transportation shall distribute the available funds on a prorated basis. An improvement funded under this paragraph is not eligible for reimbursement from the appropriation under section 20.395 (2) (fr) of the statutes.

(b) This subsection does not apply after June 30, 1995.

**SECTION 9212. Appropriation changes; corrections.**

(1x) **PRISON INDUSTRIES.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (km) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$278,300 for fiscal year 1993-94 and the dollar amount is increased by \$787,400 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made.

(2) **DODGE CORRECTIONAL INSTITUTION PHASE-IN.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (a) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$2,219,100 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made and to increase the authorized FTE positions for the department by 92.0 GPR positions on July 1, 1994, for staffing the additions to the Dodge correctional institution.

(3) **DODGE CORRECTIONAL INSTITUTION, FUEL AND UTILITIES.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (f) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$95,700 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made.

(4) **DODGE CORRECTIONAL INSTITUTION, CONTRACT SERVICES.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (d) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$58,700 for fiscal year 1994-95 to increase funding for the purchase of psychiatric care for prisoners at the Dodge correctional institution.



(6) JUVENILE CORRECTIONAL HEALTH SERVICES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (af) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$69,600 for fiscal year 1993-94 to increase funding for the purpose for which the appropriation is made.

(7) MOTHER-YOUNG CHILD CARE PROGRAM. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (cw) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$16,700 for fiscal year 1993-94 and the dollar amount is increased by \$16,700 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

(8) GENERAL PROGRAM OPERATIONS; OPERATING COSTS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (a) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$132,400 for fiscal year 1993-94 to decrease funding for the purposes for which the appropriation is made to reflect a saving in the cost of operating the Oshkosh correctional institution.

(9m) INTERGOVERNMENTAL CORRECTIONS AGREEMENTS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (ab) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$5,292,500 for fiscal year 1994-95 to increase the funding for the purposes for which the appropriation is made.

(10) GENERAL PROGRAM OPERATIONS; PRISONER POPULATION INCREASE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (a) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$1,679,500 for fiscal year 1993-94 and the dollar amount is increased by \$1,406,800 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made to reflect an increase in the revised estimate of the population of prisoners at the state correctional institutions.

(11) PROBATION AND PAROLE SERVICES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of corrections under section 20.410 (1) (b) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$559,000 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made and to increase the authorized FTE positions for the department by 25.0 GPR positions on July 1, 1994, to reflect an increase in the revised estimate of the population of persons on probation and parole.

(12) PROBATION AND PAROLE SERVICES, ADMINISTRATIVE COSTS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of

corrections under section 20.410 (1) (a) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$12,400 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made.

**SECTION 9215. Appropriation changes; development.**

(1) CLEAN AIR ACT COMPLIANCE ASSISTANCE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of development under section 20.143 (1) (kc) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$15,700 for fiscal year 1993-94 to decrease funding for the purposes for which the appropriation is made.

**SECTION 9217. Appropriation changes; educational communications board.**

(1g) INSTRUCTIONAL TELEVISION PROGRAMS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the educational communications board under section 20.225 (1) (h) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$140,200 for fiscal year 1994-95 to reduce funding for instructional television programming and to decrease the authorized FTE positions for the board by 1.0 PR position.

**SECTION 9226. Appropriation changes; health and social services.**

(1g) JOB OPPORTUNITIES AND BASIC SKILLS CHILD CARE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (df) of the statutes, as affected by the acts of 1993, the dollar amount for fiscal year 1994-95 is increased by an amount equal to the amount, if any, of the moneys under that appropriation that were allocated for the purpose of paying child care costs under the job opportunities and basic skills program under section 49.193 of the statutes and that lapsed to the general fund on January 1, 1994, for the purpose of paying child care costs under the job opportunities and basic skills program under section 49.193 of the statutes.

(2) STATE FOSTER CARE AND ADOPTION SERVICES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (7) (dd) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$613,500 for fiscal year 1993-94 and the dollar amount is increased by \$1,400,800 for fiscal year 1994-95 to increase funding for foster care and subsidized adoptions under sections 48.48 (4), (12) and (14) and 48.52 of the statutes and for the cost of foster care for children under section 49.19 (10) (d) of the statutes.

(3t) SUPPLEMENTAL MEDICAL ASSISTANCE PAYMENTS TO COUNTY HOSPITALS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (1) (b) of the statutes, as affected by the acts of



1993, the dollar amount is increased by \$943,700 for fiscal year 1993-94 and the dollar amount is increased by \$2,772,200 for fiscal year 1994-95 to increase funding for supplemental medical assistance payments to county hospitals and county mental health complexes under section 49.45 (6y) of the statutes.

(3u) GENERAL RELIEF. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (eb) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$730,100 for fiscal year 1993-94 and the dollar amount is decreased by \$5,775,100 for fiscal year 1994-95 to adjust funding for the purposes for which the appropriation is made.

(6) JUVENILE CORRECTIONAL HEALTH SERVICES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (hm) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$98,500 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 2.0 PR positions for the provision of health care services for the residents of secured correctional facilities, as defined in section 48.02 (15m) of the statutes.

(7) VIOLENT JUVENILE OFFENDERS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (cg) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$82,100 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

(8) RENTAL SPACE FOR JUVENILE AFTERCARE AGENTS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (hm) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$60,700 for fiscal year 1993-94 and the dollar amount is increased by \$60,700 for fiscal year 1994-95 to increase funding for the cost of renting space for juvenile aftercare agents.

(9) FUEL AND UTILITIES FOR SECURED JUVENILE CORRECTIONAL FACILITIES FOR GIRLS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (hm) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$37,000 for fiscal year 1994-95 to increase funding for fuel and utilities for the secured correctional facility, as defined in section 48.02 (15m) of the statutes, for girls located in Racine county.

(10) MANAGEMENT INFORMATION SERVICES FOR THE WORK-NOT-WELFARE PROGRAM. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (8) (k) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$125,800 for fiscal year 1994-95 to increase the autho-

rized FTE positions for the department by 2.0 PR positions beginning on July 1, 1994, for the performance of management information services related to the work-not-welfare program.

(12) COMPUTER SYSTEMS DEVELOPMENT AND OPERATION. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (a) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$95,000 for fiscal year 1993-94 and the dollar amount is increased by \$4,343,700 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 0.6 GPR position for the performance of management information services and to increase funding for division of economic support computer systems development and operation.

(13) CHILD CARE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (df) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$598,300 for fiscal year 1993-94 and the dollar amount is increased by \$2,100,800 for fiscal year 1994-95 to increase funding for paying child care costs under section 49.50 (6e) (a) of the statutes for recipients of aid to families with dependent children who are participating in self-initiated education or training programs.

(14) FRAUD INVESTIGATION AND ERROR REDUCTION; GENERAL PROGRAM OPERATIONS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (a) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$8,700 for fiscal year 1993-94 and the dollar amount is decreased by \$35,100 for fiscal year 1994-95 to decrease the authorized FTE positions for the department by 0.75 GPR position to reduce general purpose revenue support of state administrative support for fraud investigation and error reduction activities.

(15) FRAUD INVESTIGATION AND ERROR REDUCTION; COUNTY INCOME MAINTENANCE ADMINISTRATION. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (de) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$2,106,000 for fiscal year 1994-95 to increase funding for fraud investigation and error reduction under section 49.197 (1m) and (4) of the statutes.

(16) FRAUD INVESTIGATION AND ERROR REDUCTION; PROGRAM REVENUE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (L) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$240,300 for fiscal year 1993-94 and the dollar amount is increased by \$41,800 for fiscal year 1994-95 to adjust funding for the purposes for which the appropriation is made.

(17) FRAUD INVESTIGATION AND ERROR REDUCTION; PROGRAM REVENUE POSITIONS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (L) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$33,900 for fiscal year 1993-94 and the dollar amount is increased by \$135,800 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 3.25 PR positions for the purposes for which the appropriation is made.

(18) JOB OPPORTUNITIES AND BASIC SKILLS PROGRAM. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (df) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$1,402,700 for fiscal year 1993-94 and the dollar amount is increased by \$2,402,900 for fiscal year 1994-95 to increase funding for the job opportunities and basic skills program under section 49.193 of the statutes.

(22) JUVENILE RESIDENTIAL AFTERCARE FACILITIES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (ho) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$489,500 for fiscal year 1994-95 to increase funding for juvenile residential aftercare facilities for children who are released from secured correctional facilities, as defined in section 48.02 (15m) of the statutes.

(23) JUVENILE AFTERCARE SERVICES STAFFING. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (hm) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$143,400 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 4.0 PR positions for the staffing of juvenile aftercare services provided by the department.

(23g) JUVENILE CORRECTIONAL FACILITY STAFFING. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (hm) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$979,100 for fiscal year 1994-95 to provide funding for 27.0 PR FTE youth counselor positions and 3.0 PR FTE teacher positions at the department's juvenile correctional institutions, as reallocated under SECTION 9126 (1g) of this act.

(24) JUVENILE CORRECTIVE SANCTIONS PROGRAM; GENERAL PURPOSE REVENUES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (a) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$433,500 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 22.0 GPR

positions for the period ending on October 31, 1994, for the staffing of the corrective sanctions program under section 48.533 (2) of the statutes, as affected by this act.

(25) JUVENILE CORRECTIVE SANCTIONS PROGRAM; YOUTH AIDS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (cd) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$223,400 for fiscal year 1994-95 to increase funding for distribution to counties for their use of the corrective sanctions services provided under section 48.533 (2) of the statutes, as affected by this act.

(26) JUVENILE CORRECTIVE SANCTIONS PROGRAM; PROGRAM REVENUES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (hr) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$880,100 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 22.0 PR positions beginning on November 1, 1994, for the staffing of the corrective sanctions program under section 48.533 (2) of the statutes, as affected by this act.

(26x) YOUTH AIDS RATE INCREASES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (3) (cd) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$242,400 for fiscal year 1994-95 to provide funding to cover increases in the per person daily assessment to counties under section 46.26 (4) (d) 3 and 4 of the statutes, as affected by this act, for the cost of the care and services specified in section 46.26 (4) (d) 3 and 4 of the statutes, other than corrective sanctions services.

(27) CHILD CARE FOR RECIPIENTS AND FORMER RECIPIENTS OF AID TO FAMILIES WITH DEPENDENT CHILDREN. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (4) (cn) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$215,100 for fiscal year 1993-94 and the dollar amount is increased by \$654,000 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made.

(28c) MENTAL HEALTH INSTITUTES FUNDING. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and social services under section 20.435 (2) (gk) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$100,000 for fiscal year 1993-94 and the dollar amount is decreased by \$300,000 for fiscal year 1994-95 to decrease funding for care provided by the mental health institutes.

**SECTION 9227. Appropriation changes; higher educational aids board.**

(1) TUITION GRANTS PROGRAM. In the schedule under section 20.005 (3) of the statutes for the appropriation to the higher educational aids board under section 20.235 (1) (b) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$1,000,000 for fiscal year 1993-94 to increase funding for the purpose for which the appropriation is made.

(1x) WISCONSIN HIGHER EDUCATION GRANTS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the higher educational aids board under section 20.235 (1) (fe) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$375,000 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

**SECTION 9228. Appropriation changes; historical society.**

(1) STONEFIELD VILLAGE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the historical society under section 20.245 (2) (bd) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$13,000 for fiscal year 1994-95 for the purpose specified in SECTION 9128 (1g) of this act.

(2) PENDARVIS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the historical society under section 20.245 (2) (be) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$15,200 for fiscal year 1994-95 for the purpose specified in SECTION 9128 (1g) of this act.

(3) VILLA LOUIS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the historical society under section 20.245 (2) (bf) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$26,700 for fiscal year 1994-95 for the purpose specified in SECTION 9128 (1g) of this act.

(4) OLD WADE HOUSE. In the schedule under section 20.005 (3) of the statutes for the appropriation to the historical society under section 20.245 (2) (bg) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$25,000 for fiscal year 1994-95 for the purpose specified in SECTION 9128 (1g) of this act.

(5) MADELINE ISLAND. In the schedule under section 20.005 (3) of the statutes for the appropriation to the historical society under section 20.245 (2) (bh) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$7,700 for fiscal year 1994-95 for the purpose specified in SECTION 9128 (1g) of this act.

(6) OLD WORLD WISCONSIN. In the schedule under section 20.005 (3) of the statutes for the appropriation to the historical society under section 20.245 (2) (bi) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$122,400 for fiscal year 1994-95 for the purpose specified in SECTION 9128 (1g) of this act.

**SECTION 9233. Appropriation changes; joint committee on finance.**

(1) JUVENILE CORRECTIVE SANCTIONS SUPPLEMENT. In the schedule under section 20.005 (3) of the statutes for the appropriation to the joint committee on finance under section 20.865 (4) (a) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$300,000 for fiscal year 1994-95 to provide funding for the expansion of the average daily population of the corrective sanctions program under section 48.533 (2) of the statutes, as affected by this act.

**SECTION 9242. Appropriation changes; natural resources.**

(1) CAR KILL DEER.

(a) In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (3) (aw) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$10,000 for fiscal year 1993-94 and the dollar amount is increased by \$20,000 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

(b) In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (3) (ay) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$10,000 for fiscal year 1993-94 and the dollar amount is increased by \$20,000 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

(2) FEDERAL POWER PROJECTS.

~~(a)~~ In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (3) (di) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$354,500 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 6.0 PR positions to conduct environmental consulting activities and to increase funding for the purpose for which the appropriation is made.

**Vetoed  
in Part**

~~(b)~~ In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (1) (mb) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$59,100 for fiscal year 1994-95 to decrease the authorized FTE positions for the department by 1.0 SEG position to adjust the funding and positions for the department for the purpose of conducting environmental consulting activities under section 23.42 of the statutes.

**Vetoed  
in Part**

~~(c)~~ In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (3) (ma) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$59,100 for fiscal year 1994-95 to decrease the authorized FTE positions for the department by 1.0 GPR position to adjust the funding and positions for the department for the purpose of

**Vetoed** conducting environmental consulting activities under section 23.42 of the statutes.  
**in Part**

(3) TRAILS IN NORTHERN FORESTS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (1) (mu) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$16,500 for fiscal year 1993-94 and the dollar amount is increased by \$42,500 for fiscal year 1994-95 to increase funding for the operation of trails in northern forests.

(4) AIR QUALITY; STATIONARY SOURCES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (2) (bg) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$1,645,000 for fiscal year 1993-94 and the dollar amount is decreased by \$1,277,700 for fiscal year 1994-95 to decrease funding for the purposes for which the appropriation is made.

(4g) AIR QUALITY; STATIONARY SOURCE POSITIONS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (2) (bg) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$451,300 for fiscal year 1994-95 to decrease the authorized FTE positions for the department by 8.0 PR positions for air permitting activities.

(4h) AIR MANAGEMENT — PERMIT REVIEW AND ENFORCEMENT. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (2) (ci) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$451,300 for fiscal year 1994-95 to increase the authorized FTE positions for the department by 8.0 PR positions for air permitting activities.

(5) AIR QUALITY; MOBILE SOURCES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (2) (br) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$688,000 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

(6) GENERAL PROGRAM OPERATIONS; STATIONARY SOURCES. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (8) (mg) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$175,800 for fiscal year 1993-94 and the dollar amount is decreased by \$210,000 for fiscal year 1994-95 to decrease funding for the purpose for which the appropriation is made.

**SECTION 9244. Appropriation changes; public defender board.**

(1) PHOTOCOPYING. In the schedule under section 20.005 (3) of the statutes for the appropriation to the public defender board under section 20.550 (1) (a) of the statutes, as affected by the acts of 1993, the dollar

amount is increased by \$60,000 for fiscal year 1993-94 and the dollar amount is increased by \$60,000 for fiscal year 1994-95 to increase funding for photocopying costs.

(2) ATTORNEY SALARIES AND FRINGE BENEFITS.

(a) In the schedule under section 20.005 (3) of the statutes for the appropriation to the public defender board under section 20.550 (1) (b) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$11,500 for fiscal year 1993-94 and the dollar amount is increased by \$18,400 for fiscal year 1994-95 to increase funding for attorney salaries and fringe benefits.

(b) In the schedule under section 20.005 (3) of the statutes for the appropriation to the public defender board under section 20.550 (1) (c) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$176,700 for fiscal year 1993-94 and the dollar amount is increased by \$201,200 for fiscal year 1994-95 to increase funding for attorney salaries and fringe benefits.

(3) TRIAL REPRESENTATION. In the schedule under section 20.005 (3) of the statutes for the appropriation to the public defender board under section 20.550 (1) (c) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$136,100 for fiscal year 1994-95 to increase funding for the purpose for which the appropriation is made.

(4) PRIVATE BAR AND INVESTIGATOR REIMBURSEMENT. In the schedule under section 20.005 (3) of the statutes for the appropriation to the public defender board under section 20.550 (1) (d) of the statutes, as affected by the acts of 1993, the dollar amount is decreased by \$136,100 for fiscal year 1994-95 to decrease funding for the purpose for which the appropriation is made.

**SECTION 9245. Appropriation changes; public instruction.**

(1x) GENERAL EQUALIZATION AIDS. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of public instruction under section 20.255 (2) (ac) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$171,000,000 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made.

(1y) MINIMUM STATE AID. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of public instruction under section 20.255 (2) (bm) of the statutes, as affected by the acts of 1993, the dollar amount is increased by \$6,500,000 for fiscal year 1994-95 to increase funding for the purposes for which the appropriation is made.

**SECTION 9254. Appropriation changes; transportation.**

(1) MILWAUKEE EAST-WEST TRANSPORTATION CORRIDOR. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of transportation under section 20.395 (3) (cq) of the

statutes, as affected by the acts of 1993, the dollar amount is increased by \$1,200,000 for fiscal year 1993-94 to increase funding for preliminary engineering costs relating to a Milwaukee east-west transportation corridor.

**Vetoed in Part** SECTION 9310. ~~Initial applicability; circuit courts.~~  
(2) WITNESS FEES. The treatment of section 758.19 (5) (a) 3, 4 and 5 of the statutes first applies to witness and expert witness fees paid on January 1, 1994.

SECTION 9326. **Initial applicability; health and social services.**

(1g) MEDICAL ASSISTANCE DIVESTMENT BY TRANSFERS TO ANNUITIES. The treatment of section 49.45 (17) (e) of the statutes first applies to transfers to an annuity on the effective date of this subsection.

(1h) MEDICAL ASSISTANCE DIVESTMENT BY PAYMENTS FOR CARE BY A RELATIVE. The treatment of section 49.45 (17) (f) of the statutes first applies to compensation paid for care rendered on the effective date of this subsection.

(1j) MEDICAL ASSISTANCE DIVESTMENT THROUGH AUTHORIZED DISPOSALS. The treatment of section 49.45 (17) (i) of the statutes first applies to the exercise of authority granted on the effective date of this subsection.

(1k) GENERAL MEDICAL ASSISTANCE DIVESTMENT CHANGES AFFECTING INSTITUTIONALIZED INDIVIDUALS. The treatment of sections 49.45 (17) (title), (a) (intro.), 1d, 1p, 1t, 2 and 3, (b), (c), (cm), (d) and (g), 49.453 (title), (1) (intro.), (a), (b), (d) and (f) (intro.) and 1, (2) (title) and (a) and (3), 49.455 (6) (a) and (c) and 49.47 (2) (c) of the statutes and the creation of section 49.453 (1) (am) of the statutes first apply to assets transferred on the effective date of this subsection.

(1L) MEDICAL ASSISTANCE DIVESTMENT THROUGH COMMON OWNERSHIP. The treatment of sections 49.45 (17) (h) and 49.453 (6) of the statutes first applies to actions taken to reduce or eliminate an individual's ownership or control of an asset on the effective date of this subsection.

(1m) TREATMENT OF TRUST AMOUNTS FOR MEDICAL ASSISTANCE ELIGIBILITY. The treatment of sections 49.45 (17) (a) 1 and 1h and (23), 49.454, 701.02 (title), (1) and (2) and 880.897 of the statutes first applies to trusts executed on the effective date of this subsection.

(1n) COMMUNITY OPTIONS PROGRAM DIVESTMENT. The treatment of section 46.27 (6u) (b) 1, (c) 1. b. and (d) 1 of the statutes and the repeal and recreation of section 46.27 (6u) (a) of the statutes first apply to transfers of assets on the effective date of this subsection.

(1p) MEDICAL ASSISTANCE DIVESTMENT BY NONINSTITUTIONALIZED INDIVIDUALS. The treatment of section 49.453 (1) (f) 2 and (fm) and (2) (b) of the statutes and the amendment of section 49.453 (1) (am) of the statutes first apply to transfers of assets on the effective date of this subsection.

(2g) MEDICAL ASSISTANCE ESTATE RECOVERY. The treatment of sections 49.496 (1) (d), (2) (d), (3) (a) and

(b) and (6m), 867.01 (3) (a) 4 and (d), 867.02 (2) (a) 6, 867.03 (1) (c) and (1m) and 867.035 (1) (intro.) and (5) of the statutes and the creation of section 49.496 (3) (a) 2 of the statutes first apply to the recovery of medical assistance services provided on the effective date of this subsection from estates of medical assistance recipients who die on the effective date of this subsection.

(3) REFERRALS FOR CERTAIN MEDICAL ASSISTANCE SERVICES. The treatment of section 49.45 (3) (L) of the statutes first applies to referrals that are made on December 31, 1994.

SECTION 9344. **Initial applicability; public defender board.**

(1) REIMBURSEMENT FOR INVESTIGATORY OR EXPERT SERVICES. The treatment of section 977.05 (4r) (a) of the statutes first applies to investigatory and expert services in cases for which representation is provided by the state public defender that are retained on the effective date of this subsection.

SECTION 9345. **Initial applicability; public instruction.**

(1y) MINIMUM AID. The treatment of section 121.10 (1) (a), (2) (b) and (4) of the statutes first applies to aid paid in the 1994-95 school year.

SECTION 9348. **Initial applicability; revenue.**

(1) DEPRECIATION UPDATE. The treatment of sections 71.01 (7r), 71.26 (3) (y), 71.365 (1m) and 71.45 (2) (a) 13 of the statutes first applies to taxable years beginning on January 1, 1994.

(2) MOVING EXPENSES. The treatment of section 71.05 (6) (a) 18 of the statutes first applies to moving expenses incurred after December 31, 1993.

(3) DIRECT PAY. The treatment of section 77.52 (17m) of the statutes first applies to taxable years beginning on January 1, 1995.

(4) SALES TAX REFUNDS. The treatment of sections 77.59 (2), (4) (intro.), (a) and (c), (5) and (6) (intro.) and 77.60 (1) (a) and (12) of the statutes first applies to claims for refunds filed on the first day of the 4th month beginning after publication.

SECTION 9354. **Initial applicability; transportation.**

(1d) REPAIRED SALVAGE VEHICLE EXAMINATIONS. The treatment of sections 20.395 (5) (ch), 25.40 (1) (ij) and 342.07 (3) (a) and (b) of the statutes first applies to examinations conducted on the effective date of this subsection.

(2) FLOOD DAMAGE AIDS. The treatment of section 86.34 (1), (2), (2m) and (3) of the statutes and the creation of section 86.34 (1) (b) and (c) of the statutes first apply to petitions filed on the effective date of this subsection, regardless of the date on which the flood damage occurred.

SECTION 9358. **Initial applicability; vocational, technical and adult education.**

(1c) CHAUFFEUR TRAINING. The treatment of section 38.28 (2) (g) of the statutes first applies to aids paid in the 1993-94 fiscal year.

**SECTION 9359. Initial applicability; other.**

(3) COCAINE PENALTIES. The treatment of section 161.41 (1m) (cm) 4 and 5 of the statutes first applies to offenses occurring on the effective date of this subsection.

**SECTION 9400. Effective dates; general statement.** Except as otherwise provided in SECTIONS 9401 to 9459 of this act, this act takes effect on the day after publication.

**SECTION 9412. Effective dates; corrections.**

(1) PRISON INDUSTRIES. SECTION 9212 (1x) of this act takes effect on March 1, 1994, or on the day after publication, whichever is later.

(2m) INTERGOVERNMENTAL CORRECTIONS AGREEMENTS. The treatment of sections 20.410 (1) (ab) and (dt), 301.048 (7) and 302.27 of the statutes takes effect on July 1, 1994.

**SECTION 9426. Effective dates; health and social services.**

(1) MEDICAL ASSISTANCE DIVESTMENT BY TRANSFERS TO ANNUITIES. The treatment of section 49.45 (17) (e) of the statutes and SECTION 9326 (1g) of this act take effect retroactively to October 1, 1993.

(2) MEDICAL ASSISTANCE DIVESTMENT BY PAYMENTS FOR CARE BY A RELATIVE. The treatment of section 49.45 (17) (f) of the statutes and SECTION 9326 (1h) of this act take effect retroactively to October 1, 1993.

(3) MEDICAL ASSISTANCE DIVESTMENT THROUGH AUTHORIZED DISPOSALS. The treatment of section 49.45 (17) (i) of the statutes and SECTION 9326 (1j) of this act take effect retroactively to October 1, 1993.

(4) GENERAL MEDICAL ASSISTANCE DIVESTMENT CHANGES AFFECTING INSTITUTIONALIZED INDIVIDUALS. The treatment of sections 49.02 (8), 49.45 (17) (title), (a) (intro.), 1d, 1p, 1t, 2 and 3, (b), (c), (cm), (d) and (g), 49.453 (title), (1) (intro.), (a), (b), (d) and (f) (intro.) and 1, (2) (title) and (a) and (3), 49.455 (6) (a) and (c) and 49.47 (2) (c) of the statutes, the amendment of section 46.27 (6u) (a) of the statutes, the creation of section 49.453 (1) (am) of the statutes and SECTION 9326 (1k) of this act take effect retroactively to October 1, 1993.

(5) MEDICAL ASSISTANCE DIVESTMENT THROUGH COMMON OWNERSHIP. The treatment of sections 49.45 (17) (h) and 49.453 (6) of the statutes and SECTION 9326 (1L) of this act take effect retroactively to October 1, 1993.

(6) TREATMENT OF TRUST AMOUNTS FOR MEDICAL ASSISTANCE ELIGIBILITY. The treatment of sections 49.45 (17) (a) 1 and 1h and (23), 49.454, 701.02 (title), (1) and (2) and 880.897 of the statutes and SECTION

9326 (1m) of this act take effect retroactively to October 1, 1993.

(7) COMMUNITY OPTIONS PROGRAM DIVESTMENT. The treatment of section 46.27 (6u) (b) 1, (c) 1. b. and (d) 1 of the statutes, the repeal and recreation of section 46.27 (6u) (a) of the statutes and SECTION 9326 (1n) of this act take effect on April 1, 1995.

(8) MEDICAL ASSISTANCE DIVESTMENT BY NONINSTITUTIONALIZED INDIVIDUALS. The treatment of section 49.453 (1) (f) 2 and (fm) and (2) (b) of the statutes, the amendment of section 49.453 (1) (am) of the statutes and SECTION 9326 (1p) of this act take effect on April 1, 1995.

(9) MEDICAL ASSISTANCE ESTATE RECOVERY. The treatment of sections 49.496 (1) (d), (2) (d), (3) (a) and (b) and (6m), 867.01 (3) (a) 4 and (d), 867.02 (2) (a) 6, 867.03 (1) (c) and (1m) and 867.035 (1) (intro.) and (5) of the statutes, the creation of section 49.496 (3) (a) 2 of the statutes and SECTION 9326 (2g) of this act take effect on April 1, 1995.

(10) YOUTH AIDS RATES. The treatment of section 46.26 (4) (d) 3 of the statutes takes effect on July 1, 1994.

**SECTION 9429. Effective dates; housing and economic development authority.**

(1) BEGINNING FARMER PROGRAM. The treatment of sections 234.03 (2m), 234.265 (2), 234.40 (4), 234.50 (4), 234.60 (2), 234.65 (1) (b), 234.66 and 234.70 (1) of the statutes takes effect on July 1, 1994.

**SECTION 9445. Effective dates; public instruction.**

(1ft) MINIMUM AID. The treatment of sections 20.255 (2) (bm), 121.07 (7) (a) and 121.10 (1) (a), (2) (b) and (4) of the statutes takes effect on July 1, 1994.

(1fu) GENERAL EQUALIZATION AID. The treatment of section 20.255 (2) (ac) of the statutes takes effect on July 1, 1995.

**SECTION 9448. Effective dates; revenue.**

(2) MOTOR VEHICLE FUEL TAX. The treatment of sections 78.005 (5), 78.01 (2) (e), ~~2p~~, (2r) (b), (2s) and ~~2t~~, 78.015 (3), 78.12 (3m), 78.155, 78.20 (1m) to (5), ~~78.21 (1) (a) and (c)~~, 78.68 (1) and (2) (a), 78.75 (2) and 78.78 (3) of the statutes takes effect on April 1, 1994, or on the first day of the first month beginning after publication, whichever is later.

**SECTION 9454. Effective dates; transportation.**

(1) REPAIRED SALVAGE VEHICLE EXAMINATIONS. The treatment of sections 20.395 (5) (ch), 25.40 (1) (ij) and 342.07 (3) (a) and (b) of the statutes and SECTION 9354 (1d) of this act take effect on March 1, 1994, or on the day after publication, whichever is later.

(1e) LOCAL ROADS IMPROVEMENT PROGRAM. The repeal of section 20.395 (2) (fs) of the statutes takes effect on June 30, 1995.

Vetoed  
in Part