

State of Wisconsin



August 2017 Special Session
Assembly Bill 1

Date of enactment: **September 18, 2017**
Date of publication*: **September 19, 2017**

2017 WISCONSIN ACT 58

(Vetoed in Part)

AN ACT *to renumber* 196.192 (2) and 238.399 (4); *to renumber and amend* 30.195 (7), 61.57, 62.155, 196.192 (1), 196.192 (3) (a), 196.192 (3) (b) and 196.192 (4); *to amend* 30.123 (6m) (intro.), 66.1105 (2) (f) 1. (intro.), 66.1105 (2) (f) 1. b., 66.1105 (4) (gm) 4. c., 71.05 (6) (a) 15., 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4) (a), 71.26 (2) (a) 4., 71.30 (3) (f), 71.34 (1k) (g), 77.70, 79.05 (2) (c), 84.0145 (2), 180.0622 (2), 183.0304 (1), 196.491 (1) (f), 238.12 (1), 238.399 (5m), 281.346 (4) (c) 2m., 281.36 (3b) (b) and 281.36 (3m) (a); and *to create* 13.94 (1) (u), 16.297, 20.395 (6) (ad), 20.445 (1) (bg), 20.505 (1) (fr), 20.835 (2) (cp), 20.866 (2) (uuz), 30.12 (1g) (m), 30.123 (6) (f), 30.19 (1m) (h), 30.195 (7) (b), 61.57 (1) and (2), 62.155 (1) and (2), **66.0203 (2) (bm)**, 66.0203 (10), **66.0215 (1m)**, **66.02162 (1m)**, 66.0621 (3m), 66.1105 (20), 71.07 (3w) (bm) 5., 71.07 (3wm) (m), 71.28 (3w) (bm) 5., 71.28 (3wm), 73.0306, 77.54 (65), 84.585, 106.271, 196.192 (1) (b), 196.192 (2m), 196.49 (5g) (ar) 3., 238.03 (5), 238.396, 238.399 (3) (e), 238.399 (4) (b), 238.399 (5) (f), 281.36 (4m), 808.04 (7p) and 809.104 of the statutes; **relating to:** authorizing the creation of an electronics and information technology manufacturing zone and, in connection with that zone, authorizing certain tax benefits, creating special provisions for tax incremental districts, and creating exemptions from wetland and waterway permits and Public Service Commission certificates; making changes to the enterprise zone tax credit program; authorizing limited use of the design-build construction process; authorizing certain counties to issue debt backed by sales and use tax revenue; facilitating a worker training and employment program; making changes to town incorporation procedures; granting contingent highway bonding authority; and making appropriations.

**Vetoed
In Part**

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

SECTION 1m. 13.94 (1) (u) of the statutes is created to read:

13.94 (1) (u) Beginning in 2018, annually for 5 years, evaluate the process used by the Wisconsin Economic Development Corporation to verify information under s. 238.396 (4) (d) and evaluate whether the corporation appropriately verified, in accordance with statutory and contractual requirements, the amount of tax credits eligi-

ble claimants may claim under ss. 71.07 (3wm) and 71.28 (3wm).

SECTION 2. 16.297 of the statutes is created to read:
16.297 Grants for local government expenditures; moral obligation pledge. (1) DEFINITIONS. In this section:

(a) "Local governmental unit" means a city, village, town, county, or technical college district that contains any part of an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

(b) "Municipal obligation" has the meaning given in s. 67.01 (6).

(1m) GRANTS. From the appropriation under s. 20.505 (1) (fr), the department may make one or more grants to a local governmental unit for the local governmental unit's expenditures for costs the department determines are associated with development occurring in an electronics and information technology manufacturing zone designated under s. 238.396 (1m), including costs related to infrastructure and public safety.

(2) MATCH. The department may require a local governmental unit to match in whole or in part a grant the department makes to the local governmental unit under sub. (1m).

(3) MORAL OBLIGATION PLEDGE. (a) Recognizing its moral obligation to do so, the legislature expresses its expectation and aspiration that, if ever called upon to do so, it shall make an appropriation to pay the principal and interest of a local governmental unit's municipal obligations, if all of the following apply:

1. The local governmental unit's municipal obligation is issued to finance costs related to development occurring in or for the benefit of an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

2. The secretary designates the moral obligation

pledge for the local governmental unit's municipal obligation before the municipal obligation is issued, based on a plan that the local governmental unit shall submit to the department on a form prescribed by the department.

(b) No more than 40 percent of a local governmental unit's aggregate municipal obligations under par. (a) shall be subject to the moral obligation pledge under that paragraph.

(c) The proceeds of municipal obligations issued by a local governmental unit under this subsection shall be used to finance costs related to development occurring in or for the benefit of an electronics and information technology manufacturing zone designated under s. 238.396 (1m). The legislature determines that the provision of assistance by state agencies to a local governmental unit under this section, any appropriation of funds to a local governmental unit under this section, and the moral obligation pledge under par. (a) serve a substantial statewide public purpose by assisting the development of an electronics and information technology manufacturing zone in the state, by encouraging economic development, by reducing unemployment, and by bringing needed capital into the state for the benefit and welfare of people throughout the state.

(4) CONTRACT. The secretary may contract with a local governmental unit to implement this section.

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

		2017-18	2018-19
20.445 Workforce development, department of			
(1)	WORKFORCE DEVELOPMENT		
(bg)	Worker training and employment program	-0-	-0-
20.505 Administration, department of			
(1)	SUPERVISION AND MANAGEMENT		
(fr)	Grants for local government expenditures	15,000,000	-0-

SECTION 4. 20.395 (6) (ad) of the statutes is created to read:

20.395 (6) (ad) *Principal repayment and interest, contingent funding of southeast Wisconsin freeway megaprojects, state funds.* From the general fund, a sum sufficient to reimburse s. 20.866 (1) (u) for the payment of principal and interest costs incurred in financing southeast Wisconsin freeway megaprojects, as provided under ss. 20.866 (2) (uuz) and 84.585 and 2017 Wisconsin Act ... (this act), section 60 (1c), and to make payments under an agreement or ancillary arrangement entered into under s. 18.06 (8) (a).

SECTION 4m. 20.445 (1) (bg) of the statutes is created to read:

20.445 (1) (bg) *Worker training and employment program.* As a continuing appropriation, the amounts in

the schedule for the worker training and employment program under s. 106.271.

SECTION 5. 20.505 (1) (fr) of the statutes is created to read:

20.505 (1) (fr) *Grants for local government expenditures.* As a continuing appropriation, the amounts in the schedule for grants to local governmental units under s. 16.297.

SECTION 6. 20.835 (2) (cp) of the statutes is created to read:

20.835 (2) (cp) *Electronics and information technology manufacturing zone credit.* A sum sufficient to make the payments under ss. 71.07 (3wm) (d) 2. and 71.28 (3wm) (d) 2.

SECTION 7. 20.866 (2) (uuz) of the statutes is created to read:

20.866 (2) (uuz) *Transportation; southeast Wisconsin freeway megaprojects subject to contingency.* From the capital improvement fund, a sum sufficient for the department of transportation to fund southeast Wisconsin freeway megaprojects as provided under s. 84.585. Subject to 2017 Wisconsin Act ... (this act), section 60 (1c), the state may contract public debt in an amount not to exceed \$252,400,000 for these purposes.

SECTION 9. 30.12 (1g) (m) of the statutes is created to read:

30.12 (1g) (m) A structure or deposit that is related to the construction, access, or operation of a new manufacturing facility in a navigable stream located in an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

SECTION 10. 30.123 (6) (f) of the statutes is created to read:

30.123 (6) (f) The construction or maintenance of bridges and the construction or placement and maintenance of culverts that are related to the construction, access, or operation of a new manufacturing facility and that affect a portion of a navigable stream within an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

SECTION 11. 30.123 (6m) (intro.) of the statutes is amended to read:

30.123 (6m) PERMITS IN LIEU OF EXEMPTIONS. (intro.) The department may decide to require that a person engaged in an activity that is exempt under sub. (6) (d) or (f) apply for an individual permit or seek authorization under a general permit if the department has conducted an investigation and visited the site of the activity and has determined that conditions specific to the site require restrictions on the activity in order to prevent any of the following:

SECTION 12. 30.19 (1m) (h) of the statutes is created to read:

30.19 (1m) (h) Any activity that affects a portion of a navigable stream and that is related to the construction, access, or operation of a new manufacturing facility within an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

SECTION 13. 30.195 (7) of the statutes is renumbered 30.195 (7) (intro.) and amended to read:

30.195 (7) APPLICATION OF SECTION. (intro.) This section does not apply to ~~municipal~~ any of the following:

(a) Municipal or county-owned lands in counties having a population of 750,000 or more.

SECTION 14. 30.195 (7) (b) of the statutes is created to read:

30.195 (7) (b) Activity related to the construction, access, or operation of a new manufacturing facility located in an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

SECTION 15. 61.57 of the statutes is renumbered 61.57 (intro.) and amended to read:

61.57 Acquisition of recycling or resource recovery facilities without bids. (intro.) A village may contract for the acquisition of any element of ~~a recycling or resource recovery facility~~ the following without submitting the contract for bids as required under s. 61.54 if the village invites developers to submit proposals to provide a completed project and evaluates proposals according to site, cost, design and the developers' experience in other similar projects:

SECTION 16. 61.57 (1) and (2) of the statutes are created to read:

61.57 (1) A recycling or resource recovery facility.

(2) If the village contains an electronics and information technology manufacturing zone that is designated under s. 238.396 (1m):

- (a) Water and sewer systems.
- (b) Wastewater treatment facilities.

SECTION 17. 62.155 of the statutes is renumbered 62.155 (intro.) and amended to read:

62.155 Acquisition of recycling or resource recovery facilities without bids. (intro.) A city may contract for the acquisition of any element of ~~a recycling or resource recovery facility~~ the following without submitting the contract for bids as required under s. 62.15 if the city invites developers to submit proposals to provide a completed project and evaluates proposals according to site, cost, design and the developers' experience in other similar projects:

SECTION 18. 62.155 (1) and (2) of the statutes are created to read:

62.155 (1) A recycling or resource recovery facility.

(2) If the city contains an electronics and information technology manufacturing zone that is designated under s. 238.396 (1m):

- (a) Water and sewer systems.
- (b) Wastewater treatment facilities.

SECTION 18d. 66.0203 (2) (bm) of the statutes is created to read:

66.0203 (2) (bm) Once a petition is filed under par. (b), no territory within the town may be annexed by any city or village under s. 66.0217 or 66.0219 until 30 days after one of the following occurs:

1. Subject to subd. 2., the petition is dismissed by the court under sub. (8) or the board under sub. (9).

2. If the petition is dismissed as described under subd. 1. and the dismissal is appealed as described under s. 66.0209, all appeals are exhausted.

3. An incorporation referendum is held in the town.

SECTION 18e. 66.0203 (10) of the statutes is created to read:

66.0203 (10) CERTAIN TOWNS MAY BECOME A CITY OR VILLAGE. A town that is adjacent to a city or village that contains an electronics and information technology manufacturing zone that is designated under s. 238.396 (1m) may become a city or village if the town holds, and approves, an incorporation referendum as described in s.

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66.0211 (3). None of the other procedures contained in ss. 66.0201 to 66.0213 need to be fulfilled, and no approval by the board under s. 66.0207 is necessary for the town to become a city or village.

**Vetoed
In Part** **SECTION 18g.** 66.0215 (1m) of the statutes is created to read:

66.0215 (1m) ANNEXATION LIMITATION. Once a petition is filed under sub. (1), no territory within the town may be annexed by any city or village under s. 66.0217 or 66.0219 until 30 days after the referendum is held in the town.

SECTION 18i. 66.02162 (1m) of the statutes is created to read:

66.02162 (1m) ANNEXATION LIMITATION. Once a resolution is adopted under sub. (1), no territory within the town may be annexed by any city or village under s. 66.0217 or 66.0219 until 30 days after the referendum is held in the town.

SECTION 18k. 66.0621 (3m) of the statutes is created to read:

66.0621 (3m) A county in which an electronics and information technology manufacturing zone designated under s. 238.396 (1m) exists may issue bonds under this section whose principal and interest are paid only through sales and use tax revenues imposed by the county under s. 77.70. The county shall be and continue without power to repeal such tax or obstruct the collection of the tax until all such payments have been made or provided for.

SECTION 19. 66.1105 (2) (f) 1. (intro.) of the statutes is amended to read:

66.1105 (2) (f) 1. (intro.) “Project costs” mean any expenditures made or estimated to be made or monetary obligations incurred or estimated to be incurred by the city which are listed in a project plan as costs of public works or improvements within a tax incremental district or, to the extent provided in this subd. 1. (intro.) or subds. 1. k., 1. m., and 1. n., or sub. (20) (c), without the district, plus any incidental costs, diminished by any income, special assessments, or other revenues, including user fees or charges, other than tax increments, received or reasonably expected to be received by the city in connection with the implementation of the plan. For any tax incremental district for which a project plan is approved on or after July 31, 1981, only a proportionate share of the costs permitted under this subdivision may be included as project costs to the extent that they benefit the tax incremental district, except that expenditures made or estimated to be made or monetary obligations incurred or estimated to be incurred by a 1st class city, to fund parking facilities ancillary to and within one mile from public entertainment facilities, including a sports and entertainment arena, shall be considered to benefit any tax incremental district located in whole or in part within a one-mile radius of such parking facilities. To the extent the costs benefit the municipality outside the tax incremental

district, a proportionate share of the cost is not a project cost. “Project costs” include:

SECTION 19d. 66.1105 (2) (f) 1. b. of the statutes is amended to read:

66.1105 (2) (f) 1. b. Financing costs, including, but not limited to, all interest paid to holders of evidences of indebtedness issued to pay for project costs ~~and~~ any premium paid over the principal amount of the obligations because of the redemption of the obligations prior to maturity, and payments made by the city or village to a county or other municipality that issues obligations to finance project costs of a district pursuant to sub. (20).

SECTION 20. 66.1105 (4) (gm) 4. c. of the statutes is amended to read:

66.1105 (4) (gm) 4. c. Except as provided in subs. (10) (c), (16) (d), (17), ~~and~~ (18) (c) 3., and (20) (b), the equalized value of taxable property of the district plus the value increment of all existing districts does not exceed 12 percent of the total equalized value of taxable property within the city. In determining the equalized value of taxable property under this subd. 4. c. or sub. (17) (c), the department of revenue shall base its calculations on the most recent equalized value of taxable property of the district that is reported under s. 70.57 (1m) before the date on which the resolution under this paragraph is adopted. If the department of revenue determines that a local legislative body exceeds the 12 percent limit described in this subd. 4. c. or sub. (17) (c), the department shall notify the city of its noncompliance, in writing, not later than December 31 of the year in which the department receives the completed application or amendment forms described in sub. (5) (b).

SECTION 21. 66.1105 (20) of the statutes is created to read:

66.1105 (20) DISTRICTS WITHIN AN ELECTRONICS AND INFORMATION TECHNOLOGY MANUFACTURING ZONE. (a) *Creation.* With regard to a tax incremental district that is created in an electronics and information technology manufacturing zone that is designated under s. 238.396 (1m), the district may only be a district that is suitable for industrial sites or mixed-use development, as described in sub. (4) (gm) 4. a., and all of the following apply:

1. Notwithstanding the dates specified in sub. (4) (gm) 2., if the resolution described under sub. (4) (gm) is adopted during the period between January 1 and December 1, the creation date shall be either the January 1 of the year in which the resolution is adopted or the next subsequent January 1, as specified by the local legislative body in the resolution. If a resolution is adopted during the period between December 2 and December 31, the creation date shall be the next subsequent January 1.

2. Notwithstanding the October 31 deadline for the city clerk’s submission of the forms described in sub. (5) (b), the city clerk shall complete and submit the required forms for a tax incremental district described in this subsection either:

a. On or before December 31 of the year the resolution under subd. 1. is adopted if the resolution is adopted between January 1 and December 1, and the resolution specifies that the district's creation date is January 1 of the year in which the resolution is adopted.

b. On or after the next subsequent April 1 and before the next subsequent December 1 of the year the resolution under subd. 1. is adopted if the resolution is adopted between January 1 and December 1 and the resolution specifies that the district's creation date is the next subsequent January 1 or the resolution is adopted between December 2 and December 31.

(b) *Exception to the 12 percent limit.* Notwithstanding the 12 percent limit findings requirement described under sub. (4) (gm) 4. c.:

1. That findings requirement does not apply to a local legislative body's resolution which relates to a district described under this subsection.

2. After a local legislative body's creation of a district described under this subsection, if that body makes the calculation under sub. (4) (gm) 4. c. for a tax incremental district created under this section but not under this subsection, that findings requirement may not include the value increment of the district created under this subsection, provided that the district created under this subsection has not terminated.

(c) *Expenditures.* With regard to a tax incremental district described under this subsection, and subject to par. (ce), the creating city may incur project costs for any of the following, provided that the expenditures benefit the district:

1. Territory that is located in the same county as the district.

2. Notwithstanding the provisions of sub. (2) (f) 2. a. and c., the cost of constructing or expanding fire stations, purchasing police and fire equipment, and the cost of general government operating expenses related to providing police and fire protection services, provided that the total of such expenditures do not exceed, over the district's lifetime, 15 percent of the total positive tax increments received by the creating city over the district's lifetime. With regard to capital expenditures that may be made under this subdivision, such expenditures may be made only for the first 84 months following the district's creation, and any expenditures made under this subdivision for constructing or expanding fire stations may be made only for fire stations located within a one-mile radius of the electronics and information technology manufacturing zone that is designated under s. 238.396 (1m).

(ce) *Certification.* Before the creating city may incur project costs for any territory that is located outside the district but in the same county as the district, the city must obtain certification from the department of administration that the department believes such a proposed expenditure benefits the district.

(cm) *Expenditure period.* Notwithstanding the limitation on expenditures described in sub. (6) (am) 1., expenditures for a district described under this subsection may be made up to the unextended termination date described in par. (e).

(d) *Allocation of positive increments.* 1. Notwithstanding the 20-year limit for allocating positive tax increments described in sub. (6) (a) 7., for a tax incremental district described under this subsection, that limit shall be 30 years for purposes of sub. (6) (a) 7.

2. No tax incremental district described under this subsection may allocate positive tax increments as provided under sub. (4e) or (6) (d), (dm), (e), or (f).

(e) *Termination.* Notwithstanding the 20-year termination requirement specified in sub. (7) (am) 2., for a tax incremental district described under this subsection, that limit shall be 30 years for purposes of sub. (7) (am) 2.

SECTION 22. 71.05 (6) (a) 15. of the statutes is amended to read:

71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w), ~~(3wm)~~, (3y), (4k), (4n), (5e), (5f), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

SECTION 23. 71.07 (3w) (bm) 5. of the statutes is created to read:

71.07 (3w) (bm) 5. In addition to the credits under par. (b) and subds. 1. to 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant that has retained the minimum number of full-time employees determined under s. 238.399 (5) (f) and maintained average zone payroll for the taxable year equal to or greater than the base year may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage, as determined by the Wisconsin Economic Development Corporation, of the claimant's zone payroll paid in the 12 months prior to the certification date to the claimant's full-time employees in the enterprise zone whose annual wages are greater than the amount determined by multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality. The amount that the claimant may claim as credit under this subdivision for a taxable year shall not exceed \$2,000,000. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 24. 71.07 (3wm) of the statutes is created to read:

71.07 (3wm) ELECTRONICS AND INFORMATION TECHNOLOGY MANUFACTURING ZONE CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means a person who is certified to claim tax benefits under s. 238.396 (3) and who files a claim under this subsection.

2. "Full-time employee" means an individual who is employed in a job for which the annual pay is at least \$30,000 and who is offered retirement, health, and other benefits that are equivalent to the retirement, health, and other benefits offered to an individual who is required to work at least 2,080 hours per year.

3. "State payroll" means the amount of payroll apportioned to this state, as determined under s. 71.25 (8).

6. "Wages" means wages under section 3306 (b) of the Internal Revenue Code, determined without regard to any dollar limitations.

7. "Zone" means a zone designated under s. 238.396 (1m).

8. "Zone payroll" means the amount of state payroll that is attributable to wages paid by the claimant to full-time employees for services that are performed in the zone or that are performed outside the zone, but within the state, and for the benefit of the operations within the zone, as determined by the Wisconsin Economic Development Corporation. "Zone payroll" does not include the amount of wages paid to any full-time employees that exceeds \$100,000.

(b) *Filing claims; payroll.* Subject to the limitations provided in this subsection and s. 238.396, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount calculated as follows:

1. Determine the zone payroll for the taxable year for full-time employees employed by the claimant.

2. Multiply the amount determined under subd. 1. by 17 percent.

(bm) *Filing supplemental claims.* In addition to claiming the credit under par. (b), and subject to the limitations under this subsection and s. 238.396, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 up to 15 percent of the claimant's significant capital expenditures in the zone in the taxable year, as determined under s. 238.396 (3m).

(c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts described under pars. (b) and (bm). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

2. No credit may be allowed under this subsection unless the claimant includes with the claimant's return a copy of the claimant's certification for tax benefits under s. 238.396 (3).

(d) *Administration.* 1. Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

2. If the allowable amount of the claim under this subsection exceeds the taxes otherwise due on the claimant's income under s. 71.02, the amount of the claim that is not used to offset those taxes shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation under s. 20.835 (2) (cp). Notwithstanding s. 71.82, no interest shall be paid on amounts certified under this subdivision.

SECTION 25. 71.08 (1) (intro.) of the statutes is amended to read:

71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married couple filing jointly, trust, or estate under s. 71.02, not considering the credits under ss. 71.07 (1), (2dx), (2dy), (3m), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w), (3wm), (3y), (4k), (5b), (5d), (5e), (5f), (5h), (5i), (5j), (5n), (6), (6e), (8r), (9e), (9m), and (9r), 71.28 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), (3wm), and (3y), 71.47 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), and (3y), 71.57 to 71.61, and 71.613 and subch. VIII and payments to other states under s. 71.07 (7), is less than the tax under this section, there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

SECTION 26. 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s. 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s. 71.07 (3rm), food processing plant and food warehouse investment credit under s. 71.07 (3rn), business development credit under s. 71.07 (3y), film production services credit under s. 71.07 (5f), film production company investment credit under s. 71.07 (5h), veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), beginning farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 27. 71.21 (4) (a) of the statutes is amended to read:

71.21 (4) (a) The amount of the credits computed by a partnership under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),

(3wm), (3y), (4k), (4n), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and passed through to partners shall be added to the partnership's income.

SECTION 28. 71.26 (2) (a) 4. of the statutes is amended to read:

71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm), (1dx), (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), (3wm), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), and (9s) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

SECTION 29. 71.28 (3w) (bm) 5. of the statutes is created to read:

71.28 (3w) (bm) 5. In addition to the credits under par. (b) and subds. 1. to 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant that has retained the minimum number of full-time employees determined under s. 238.399 (5) (f) and maintained average zone payroll for the taxable year equal to or greater than the base year may claim as a credit against the tax imposed under s. 71.23 an amount equal to the percentage, as determined by the Wisconsin Economic Development Corporation, of the claimant's zone payroll paid in the 12 months prior to the certification date to the claimant's full-time employees in the enterprise zone whose annual wages are greater than the amount determined by multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality. The amount that the claimant may claim as credit under this subdivision for a taxable year shall not exceed \$2,000,000. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 30. 71.28 (3wm) of the statutes is created to read:

71.28 (3wm) ELECTRONICS AND INFORMATION TECHNOLOGY MANUFACTURING ZONE CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means a person who is certified to claim tax benefits under s. 238.396 (3) and who files a claim under this subsection.

2. "Full-time employee" means an individual who is employed in a job for which the annual pay is at least \$30,000 and who is offered retirement, health, and other benefits that are equivalent to the retirement, health, and other benefits offered to an individual who is required to work at least 2,080 hours per year.

3. "State payroll" means the amount of payroll apportioned to this state, as determined under s. 71.25 (8).

6. "Wages" means wages under section 3306 (b) of the Internal Revenue Code, determined without regard to any dollar limitations.

7. "Zone" means a zone designated under s. 238.396 (1m).

8. "Zone payroll" means the amount of state payroll that is attributable to wages paid by the claimant to full-time employees for services that are performed in the zone or that are performed outside the zone, but within the state, and for the benefit of the operations within the zone, as determined by the Wisconsin Economic Development Corporation. "Zone payroll" does not include the amount of wages paid to any full-time employees that exceeds \$100,000.

(b) *Filing claims; payroll.* Subject to the limitations provided in this subsection and s. 238.396, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount calculated as follows:

1. Determine the zone payroll for the taxable year for full-time employees employed by the claimant.

2. Multiply the amount determined under subd. 1. by 17 percent.

(bm) *Filing supplemental claims.* In addition to claiming the credit under par. (b), and subject to the limitations under this subsection and s. 238.396, a claimant may claim as a credit against the tax imposed under s. 71.23 up to 15 percent of the claimant's significant capital expenditures in the zone in the taxable year, as determined under s. 238.396 (3m).

(c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts described under pars. (b) and (bm). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

2. No credit may be allowed under this subsection unless the claimant includes with the claimant's return a copy of the claimant's certification for tax benefits under s. 238.396 (3).

(d) *Administration.* 1. Subsection (4) (g) and (h), as it applies to the credit under sub. (4), applies to the credit under this subsection.

2. If the allowable amount of the claim under this subsection exceeds the taxes otherwise due on the claimant's income under s. 71.23, the amount of the claim that is not used to offset those taxes shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation under s. 20.835 (2) (cp). Notwithstanding s. 71.82, no interest shall be paid on amounts certified under this subdivision.

SECTION 31. 71.30 (3) (f) of the statutes is amended to read:

71.30 (3) (f) The total of farmland preservation credit under subch. IX, farmland tax relief credit under s. 71.28 (2m), dairy manufacturing facility investment credit under s. 71.28 (3p), jobs credit under s. 71.28 (3q), meat processing facility investment credit under s. 71.28 (3r), woody biomass harvesting and processing credit under s. 71.28 (3rm), food processing plant and food warehouse investment credit under s. 71.28 (3rn), enterprise zone jobs credit under s. 71.28 (3w), electronics and information technology manufacturing zone credit under s. 71.28 (3wm), business development credit under s. 71.28 (3y), film production services credit under s. 71.28 (5f), film production company investment credit under s. 71.28 (5h), beginning farmer and farm asset owner tax credit under s. 71.28 (8r), and estimated tax payments under s. 71.29.

SECTION 32. 71.34 (1k) (g) of the statutes is amended to read:

71.34 (1k) (g) An addition shall be made for credits computed by a tax–option corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), (3wm), (3y), (4), (5), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and passed through to shareholders.

SECTION 33. 73.0306 of the statutes is created to read:

73.0306 Disregarded entities. With regard to a single–owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code, any notice that the department of revenue sends to the owner or to the entity is considered a notice sent to both and both are liable for any amounts due as specified in the notice. This section applies to all laws administered by the department.

SECTION 34. 77.54 (65) of the statutes is created to read:

77.54 (65) The sales price from the sale of building materials, supplies, and equipment and the sale of services described in s. 77.52 (2) (a) 20. to; and the storage, use, or other consumption of the same property and services by; owners, lessees, contractors, subcontractors, or builders if that property or service is acquired solely for or used solely in, the construction or development of facilities located in an electronics and information technology manufacturing zone designated under s. 238.396 (1m) and if the capital expenditures for the construction or development of such facilities may be claimed as a credit under s. 71.07 (3wm) (bm) or 71.28 (3wm) (bm), as certified by the Wisconsin Economic Development Corporation.

SECTION 34e. 77.70 of the statutes, as affected by 2017 Wisconsin Act 17, is amended to read:

77.70 Adoption by county ordinance. Any county desiring to impose county sales and use taxes under this subchapter may do so by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this section is 0.5 percent

of the sales price or purchase price. The Except as provided in s. 66.0621 (3m), the county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter. That ordinance shall be effective on the first day of January, the first day of April, the first day of July or the first day of October. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this section.

SECTION 34m. 79.05 (2) (c) of the statutes is amended to read:

79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long–term debt and exclusive of revenue sharing payments under s. 66.0305, recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long–term debt and exclusive of revenue sharing payments under s. 66.0305, recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

SECTION 35. 84.0145 (2) of the statutes is amended to read:

84.0145 (2) Subject to sub. (3) and s. 86.255, any southeast Wisconsin freeway megaproject may be funded only from the appropriations under ss. 20.395 (3) (aq), (av), (ax), and (ct) and 20.866 (2) (uup) ~~and~~ (uur), and (uuz).

SECTION 36. 84.585 of the statutes is created to read:
84.585 Additional contingent funding for southeast Wisconsin freeway megaprojects. Subject to 2017 Wisconsin Act ... (this act), section 60 (1c), the proceeds of general obligation bonds issued under s. 20.866 (2)

(uuz) may be used to fund southeast Wisconsin freeway megaprojects under s. 84.0145 (3) (b) 1.

SECTION 36m. 106.271 of the statutes is created to read:

106.271 Worker training and employment program. (1) PROGRAM. Of the amounts appropriated under s. 20.445 (1) (bg) in the 2019–21 fiscal biennium, the department shall allocate \$20,000,000 to provide funding, through grants or other means, to facilitate worker training and employment in this state.

(1m) ELIGIBLE GRANT RECIPIENTS. The persons eligible to apply for and receive grants made by the department under this section shall include institutions of higher education, as defined in s. 106.57 (1) (c).

(2) POWERS OF DEPARTMENT. The department shall have all other powers necessary and convenient to implement this section, including the power to audit and inspect the records of grant recipients.

(3) CONSULTATION. The department shall consult with the technical college system board and the Wisconsin Economic Development Corporation in implementing this section.

(4) APPROVAL OF JOINT FINANCE COMMITTEE. Prior to expending any funds appropriated under s. 20.445 (1) (bg), the department shall submit to the joint committee on finance a plan for implementing the program under this section. The department may not expend any funds appropriated under s. 20.445 (1) (bg) except in accordance with the plan as approved by the committee.

(5) ANNUAL REPORT. Annually, by December 31, the department shall submit a report to the governor and the cochairpersons of the joint committee on finance providing an account of the department's activities and expenditures under this section during the preceding fiscal year.

SECTION 37. 180.0622 (2) of the statutes is amended to read:

180.0622 (2) Unless otherwise provided in the articles of incorporation, a shareholder of a corporation is not personally liable for the acts or debts of the corporation, except for a shareholder in a corporation defined under s. 71.365 (7), and only to the extent provided for under s. 73.0306, and except that a shareholder may become personally liable by his or her acts or conduct other than as a shareholder.

SECTION 38. 183.0304 (1) of the statutes is amended to read:

183.0304 (1) The debts, obligations and liabilities of a limited liability company, whether arising in contract, tort or otherwise, shall be solely the debts, obligations and liabilities of the limited liability company. Except as provided in ss. 73.0306, 183.0502, and 183.0608, a member or manager of a limited liability company is not personally liable for any debt, obligation or liability of the limited liability company, except that a member or manager may become personally liable by his or her acts or conduct other than as a member or manager.

SECTION 39. 196.192 (1) of the statutes is renumbered 196.192 (1) (intro.) and amended to read:

196.192 (1) (intro.) In this section, ~~“electric;~~

(a) “Electric public utility” means a public utility whose purpose is the generation, distribution and sale of electric energy.

SECTION 40. 196.192 (1) (b) of the statutes is created to read:

196.192 (1) (b) “Electronics and information technology manufacturing zone” means a zone designated under s. 238.396 (1m).

SECTION 41. 196.192 (2) of the statutes is renumbered 196.192 (2) (am).

SECTION 42. 196.192 (2m) of the statutes is created to read:

196.192 (2m) (a) No later than January 1, 2020, an electric public utility providing service to an electronics and information technology manufacturing zone shall file with the commission tariffs that include market-based pricing and options that allow a new retail customer that is within the electronics and information technology manufacturing zone and that the commission determines is eligible for a credit under s. 71.07 (3wm) to receive market benefits and take market risks for some or all of the customer's purchases of capacity or energy, subject to the maximum capacity or energy purchase limits that shall be established by the commission. The electric public utility shall include the following requirements in the tariffs:

1. The customer shall annually nominate the amount of capacity and energy subject to the market-based tariff.

2. The customer shall provide not less than 12 months' notice to terminate service under the market-based tariff.

3. The term of the market-based tariff may not be less than 10 years.

4. The customer shall pay the difference, if any, between the otherwise applicable retail rate and the market-based tariff rate if the customer does any of the following:

a. Supplies false or misleading information regarding its applicability for the market-based tariff.

b. Leaves the electronics and information technology manufacturing zone to conduct substantially the same business outside the electronics and information technology manufacturing zone.

c. Ceases operations in the electronics and information technology manufacturing zone and does not renew operation of the business or a similar business within the electronics and information technology manufacturing zone within 12 months.

(b) The commission shall approve market-based rates that are consistent with par. (a).

SECTION 43. 196.192 (3) (a) of the statutes is renumbered 196.192 (2) (bm) and amended to read:

196.192 (2) (bm) The commission shall approve market-based rates that are consistent with the options specified in sub. (2) par. (am), except that the commission may not approve a market-based rate unless the commission determines that the rate will not harm shareholders of the investor-owned electric public utility or customers who are not subject to the rate.

SECTION 44. 196.192 (3) (b) of the statutes is renumbered 196.192 (3m) and amended to read:

196.192 (3m) Nothing in s. 196.20, 196.22, 196.37, 196.60 or 196.604 prohibits the commission from approving a filing under sub. (2) (am) or (2m) (a) or approving market-based rates under ~~par. (a) sub. (2) (bm)~~ or (2m) (b).

SECTION 45. 196.192 (4) of the statutes is renumbered 196.192 (2) (c) and amended to read:

196.192 (2) (c) Subject to any approval of the commission that is necessary, an electric public utility that is not an investor-owned electric public utility may implement market-based rates approved under sub. (3) (a) par. (bm) or implement the options in filings under sub. (2) par. (am) that are approved by the commission.

SECTION 46. 196.49 (5g) (ar) 3. of the statutes is created to read:

196.49 (5g) (ar) 3. The project is primarily to provide service to a new customer within an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

SECTION 47. 196.491 (1) (f) of the statutes is amended to read:

196.491 (1) (f) Except as provided in subs. (2) (b) 8. and (3) (d) 3m., “high-voltage transmission line” means a conductor of electric energy exceeding one mile in length designed for operation at a nominal voltage of 100 kilovolts or more, together with associated facilities, and does not include transmission line relocations that are within an electronics and information technology manufacturing zone designated under s. 238.396 (1m) or that the commission determines are necessary to facilitate highway or airport projects.

SECTION 48m. 238.03 (5) of the statutes is created to read:

238.03 (5) The board shall hire a full-time employee who shall be known as the electronics manufacturing small business development director. The director’s duties shall include coordinating with the economic development liaison in the department of administration and providing outreach to local economic development organizations. This subsection has no effect after December 31, 2022.

SECTION 48s. 238.12 (1) of the statutes is amended to read:

238.12 (1) In this section, “tax benefits” means the credits under ss. 71.07 (2dm), (2dx), (3g), ~~and (3t)~~, and (3wm), 71.28 (1dm), (1dx), (3g), ~~and (3t)~~, and (3wm), 71.47 (1dm), (1dx), (3g), and (3t), and 76.636.

SECTION 49. 238.396 of the statutes is created to read:
238.396 Electronics and information technology manufacturing zone. (1) DEFINITION. In this section, “tax benefits” means the income and franchise tax credits under ss. 71.07 (3wm) and 71.28 (3wm).

(1m) DESIGNATION OF ZONE; CRITERIA. (a) The corporation may designate not more than one electronics and information technology manufacturing zone in this state. The zone may not include any area outside this state.

(b) In determining whether to designate an area under par. (a), the corporation shall consider all of the following:

1. Indicators of the area’s economic need, which may include data regarding household income, average wages, the condition of property, housing values, population decline, job losses, infrastructure and energy support, the rate of business development, and the existing resources available to the area.

2. The effect of designation on other initiatives and programs to promote economic and community development in the area, including job retention, job creation, job training, and creating high-paying jobs.

(d) The corporation shall, to the extent possible, give preference to the greatest economic need.

(2) TIME LIMIT. A designation under sub. (1m) shall remain in effect for no more than 15 years.

(3) CERTIFICATION. The corporation may certify for tax benefits a business that begins operations in an electronics and information technology manufacturing zone.

(3m) ADDITIONAL TAX BENEFITS FOR SIGNIFICANT CAPITAL EXPENDITURES. If the corporation determines that a business certified under sub. (3) makes a significant capital expenditure in the electronics and information technology manufacturing zone, the corporation may certify the business to receive additional tax benefits in an amount to be determined by the corporation, but not exceeding 15 percent of the business’s capital expenditures. The corporation shall, in a manner determined by the corporation, allocate the tax benefits a business is certified to receive under this subsection over a period of 7 years. The corporation shall establish job creation thresholds for a business certified under sub. (3) for each year in the zone. The claiming of capital expenditure tax benefits under ss. 71.07 (3wm) (bm) and 71.28 (3wm) (bm) shall be tied to those job creation thresholds.

(3s) LIMITATIONS ON TAX BENEFITS. (a) The corporation may not issue certifications to claim tax benefits under ss. 71.07 (3wm) (b) and 71.28 (3wm) (b) that total more than \$1,500,000,000.

(b) The corporation may not issue certifications to claim tax benefits under ss. 71.07 (3wm) (bm) and 71.28 (3wm) (bm) that total more than \$1,350,000,000.

(c) The corporation may not certify a business to claim tax benefits under ss. 71.07 (3wm) (b) and 71.28 (3wm) (b) for services performed outside this state.

(4) OTHER DUTIES. (a) The corporation shall revoke a certification under sub. (3) if the business does any of the following:

1. Supplies false or misleading information to obtain tax benefits.

2. Leaves the electronics and information technology manufacturing zone to conduct substantially the same business outside the zone.

3. Ceases operations in the electronics and information technology manufacturing zone and does not renew operation of the business or a similar business in the zone within 12 months.

(b) The corporation may require a business to repay any tax benefits the business claims for a year in which the business failed to maintain employment levels or a significant capital investment in property required by an agreement between the business and the corporation.

(c) The corporation shall determine the maximum amount of the tax benefits that a certified business may claim and shall notify the department of revenue of this amount.

(d) The corporation shall annually verify the information submitted to the corporation under ss. 71.07 (3wm) and 71.28 (3wm).

(f) The corporation shall adopt policies and procedures defining "significant capital expenditure" for purposes of sub. (3m).

(fm) The corporation shall cooperate with the legislative audit bureau for purposes of the audit bureau's performance of its duties under s. 13.94 (1) (u).

(fs) The corporation shall contract with a business certified under sub. (3).

(g) The corporation shall, to the extent possible, attempt to include terms in any agreement negotiated between the corporation and a business under par. (fs) that encourage the business's hiring of Wisconsin residents.

(5) NO ENVIRONMENTAL IMPACT STATEMENT REQUIRED. The issuance of any permit or approval for a new manufacturing facility within an electronics and information technology manufacturing zone designated under this section is not a major action for the purposes of s. 1.11 (2) (c).

SECTION 51. 238.399 (3) (e) of the statutes is created to read:

238.399 (3) (e) If the corporation revokes all certifications for tax benefits within a designated enterprise zone, the corporation may cancel the designation of that enterprise zone. After canceling the designation of an enterprise zone, the corporation may designate a new enterprise zone subject to the limits of this subsection.

SECTION 52. 238.399 (4) of the statutes is renumbered 238.399 (4) (a).

SECTION 53. 238.399 (4) (b) of the statutes is created to read:

238.399 (4) (b) If an enterprise zone designation expires under par. (a), the corporation may designate a new enterprise zone subject to the limits of sub. (3).

SECTION 54. 238.399 (5) (f) of the statutes is created to read:

238.399 (5) (f) No more than one financial services technology business that, after completing a competitive corporate relocation process, retains its corporate headquarters in this state and retains at least 93 percent of its full-time employees in this state who were identified as being full-time employees of the business in the base year, as determined by the corporation.

SECTION 55. 238.399 (5m) of the statutes is amended to read:

238.399 (5m) ADDITIONAL TAX BENEFITS FOR SIGNIFICANT CAPITAL EXPENDITURES. If the corporation determines that a business certified under sub. (5) makes a significant capital expenditure in the enterprise zone, the corporation may certify the business to receive additional tax benefits in an amount to be determined by the corporation, but not exceeding 10 percent of the business' capital expenditures. The corporation shall, in a manner determined by the corporation, allocate the tax benefits a business is certified to receive under this subsection over the remainder of the time limit of the enterprise zone under sub. (4) (a).

SECTION 56. 281.346 (4) (c) 2m. of the statutes is amended to read:

281.346 (4) (c) 2m. The proposal is consistent with an approved water supply service area plan under s. 281.348 that covers the public water supply system unless the proposal is to provide water to a straddling community that includes an electronics and information technology manufacturing zone designated under s. 238.396 (1m).

SECTION 57. 281.36 (3b) (b) of the statutes is amended to read:

281.36 (3b) (b) No person may discharge dredged material or fill material into a wetland unless the discharge is authorized by a wetland general permit or individual permit issued by the department under this section or the discharge is exempt under sub. (4) or (4m) (a). No person may violate any condition contained in a wetland general or individual permit issued by the department under this section. The department may not issue a wetland general or individual permit under this section unless it determines that the discharge authorized pursuant to the wetland general or individual permit will comply with all applicable water quality standards.

SECTION 58. 281.36 (3m) (a) of the statutes is amended to read:

281.36 (3m) (a) *When permit required.* Any person wishing to proceed with a discharge into any wetland shall submit an application for a wetland individual permit under this subsection unless the discharge has been

authorized under a wetland general permit as provided in sub. (3g) or is exempt under sub. (4) or (4m) (a). Before submitting the application, the department shall hold a meeting with the applicant to discuss the details of the proposed discharge and the requirements for submitting the application and for delineating the wetland. An applicant may include in the application a request for a public informational hearing. The application shall be accompanied by the applicable fee specified in sub. (11) or (12) (a).

SECTION 59. 281.36 (4m) of the statutes is created to read:

281.36 (4m) EXEMPTION AND WAIVER; ELECTRONICS AND INFORMATION TECHNOLOGY MANUFACTURING ZONE.

(a) The permitting requirement under sub. (3b) does not apply to any discharge into a wetland located in an electronics and information technology manufacturing zone designated under s. 238.396 (1m) if the discharge is related to the construction, access, or operation of a new manufacturing facility in the zone and all adverse impacts to functional values of wetlands are compensated at a ratio of 2 acres per each acre impacted through any of the following methods, consistent with the rules promulgated under this section:

1. Purchasing credits from a mitigation bank located in this state.

2. Participating in the in lieu fee subprogram under sub. (3r), under which the department shall identify and consider mitigation that could be conducted within the same watershed and may locate mitigation outside the watershed only upon agreement of the department and the person exempt from permitting under this subsection.

3. Completing mitigation within this state.

(b) The department shall waive water quality certification under [33 USC 1341](#) (a) (1) for a discharge under par. (a).

SECTION 59s. 808.04 (7p) of the statutes is created to read:

808.04 (7p) An appeal from a judgment or order under s. 809.104 shall be initiated by filing the notice required by s. 809.104 (2) (b) within 30 days after the date of entry of the judgment or order appealed from.

SECTION 59t. 809.104 of the statutes is created to read:

809.104 Appeal of decisions relating to electronics and information technology manufacturing zone. (1) APPLICABILITY. This section applies to the appeal of a judgment or order vacating, enjoining, reviewing, or otherwise relating to a decision by a state or local official, board, commission, condemnor, authority, or department concerning an electronics and information technology manufacturing zone designated under s. 238.396 (1m) and supersedes all inconsistent provisions of this chapter.

(2) APPEAL AS OF RIGHT. (a) Notwithstanding s. 808.03 (1), an appeal from a judgment or order of the trial court vacating, enjoining, reviewing, or otherwise relat-

ing to a decision by a state or local official, board, commission, condemnor, authority, or department concerning an electronics and information technology manufacturing zone designated under s. 238.396 (1m) may be taken to as a matter of right and is governed by this section.

(b) A party may initiate an appeal under this section by filing a notice of appeal with the clerk of the trial court in which the order or judgment appealed from was entered and shall specify in the notice of appeal the order or judgment appealed from. The appellant shall pay the filing fee with the notice of appeal. The clerk of the circuit court shall transmit to the court of appeals, within 3 days of the filing of the notice of appeal, a copy of the notice of appeal, the filing fee, and a copy of the circuit court record of the case maintained under s. 59.40 (2) (b) or (c). The clerk of the court of appeals shall file the appeal upon receipt of the items referred to in this paragraph.

(c) The appellant shall request a copy of the transcript of the reporter's notes of the proceedings for each of the parties to the appeal and make arrangements to pay for the transcript and copies within 5 days after the filing of the notice of appeal under par. (b).

(d) The appellant shall file a statement on transcript with the clerk of the court of appeals, shall file a copy of the statement on transcript with the clerk of the circuit court, and shall serve a copy of the statement on transcript on the other parties to the appeal within 5 days after the filing of the notice of appeal in the circuit court under par. (b). The statement on transcript shall either designate the portions of the transcript that have been requested by the appellant or contain a statement by the appellant that a transcript is not necessary for prosecution of the appeal. If a transcript is necessary for prosecution of the appeal, the statement on transcript shall also contain a statement by the court reporter that the appellant has requested copies of the transcript or designated portions thereof for each of the other parties; that the appellant has made arrangements to pay for the original transcript and for all copies for the other parties; the date on which the appellant requested the transcript and made arrangements to pay for it; and the date on which the transcript must be served on the parties.

(e) The court reporter shall serve copies of the transcript on the parties indicated in the statement on transcript within 5 days after the date the appellant requested copies of the transcript under par. (c).

(f) Subsequent proceedings in the appeal are governed by the procedures for civil appeals and the procedures under subch. VI, except as follows:

1. The appellant shall file a brief within 15 days after the filing of the record on appeal.

2. The respondent shall file a brief within 10 days after the service of the appellant's brief.

3. The appellant shall file within 10 days after the service of the respondent's brief a reply brief or statement that a reply brief will not be filed.

4. Within 3 days of receipt of the appellant's reply brief or statement that a reply brief will not be filed under subd. 3., the court of appeals shall certify the appeal to the supreme court under s. 809.61.

5. The supreme court shall give preference to a certification from the court of appeals under this section. If the supreme court refuses to take jurisdiction of the appeal certified to it by the court of appeals under this section, the appeal shall continue in the court of appeals as though the certification had not been made.

(3) **STAY PENDING APPEAL.** Any judgment or order of a circuit court vacating, enjoining, reviewing, or otherwise relating to a decision by a state or local official, board, commission, condemnor, authority, or department concerning an electronics and information technology manufacturing zone designated under s. 238.396 (1m) shall be stayed automatically upon the filing of an appeal as provided under this section. Any party to the proceeding may apply to the appellate court in which the case is pending at the time to request that the stay be modified or vacated.

SECTION 60. Nonstatutory provisions.

(1c) The department of transportation may not expend the proceeds of general obligation bonds issued under section 20.866 (2) (uuz) of the statutes unless the state receives an award of federal moneys for the I 94 north-south corridor project under section 84.0145 (3) (b) 1. of the statutes **and submits a request to expend the proceeds to the joint committee on finance . The department may not expend the proceeds of general obligation bonds issued under section 20.866 (2) (uuz) of the statutes if, within 14 days of receiving the request to expend proceeds, the joint committee on finance objects to the request and, within 30 days of objecting, the joint committee on finance votes to deny the request to expend proceeds.**

(2c) Except as otherwise specifically provided, the department of natural resources shall ensure that the conditions of applicable permits, licenses, and approvals under the department's jurisdiction are met for all activities related to the construction, access, or operation of a new manufacturing facility within an electronics and information technology manufacturing zone designated under section 238.396 (1m) of the statutes, including but not limited to permits, licenses, and approvals required under chapters 23, 24, 26, 27, 28, 29, 30, 31, 33, 44, 77, 160, 167, 254, 280, 281, 283, 285, 287, 289, 291, 292, 293, 295, and 299 of the statutes and any associated rules promulgated by the department of natural resources.

(2d) The Board of Regents of the University of Wisconsin System and the Technical College System Board shall consult together on strategies to address long-term workforce development issues for the future economy, including strategies for the fields of engineering, computer science, and electronic technology manufacturing. No later than December 1, 2017, the boards shall submit a joint report to the joint committee on finance and the appropriate legislative standing committees generally responsible for legislation related to higher education and workforce development that includes recommendations to address long-term workforce development issues.

(3m) Section 13.52 (6) of the statutes shall not apply to the actions of the legislature in enacting this act.

SECTION 61. Fiscal changes.

(1) **ECONOMIC DEVELOPMENT LIAISON.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of administration under section 20.505 (1) (a) of the statutes, the dollar amount for fiscal year 2017-18 is increased by \$183,500 and the dollar amount for fiscal year 2018-19 is increased by \$177,500 to increase the authorized FTE positions for the department by 1.0 GPR unclassified economic development liaison project position. The project position shall be assigned to executive salary group 4. Notwithstanding section 230.27 (1) of the statutes, the project position shall expire on December 31, 2022.

(1c) **ELECTRONICS MANUFACTURING SMALL BUSINESS DEVELOPMENT DIRECTOR.** In the schedule under section 20.005 (3) of the statutes for the appropriation to the Wisconsin Economic Development Corporation under section 20.192 (1) (r) of the statutes, the dollar amount for fiscal year 2017-18 is increased by \$110,000 and the dollar amount for fiscal year 2018-19 is increased by \$110,000 to provide funding for the electronics manufacturing small business development director position required under section 238.03 (5) of the statutes.

SECTION 62. Initial applicability.

(1) **SALES AND USE TAX EXEMPTION.** The treatment of section 77.54 (65) of the statutes first applies to purchases made after the Wisconsin Economic Development Corporation enters into a contract with a business to locate in an electronics and information technology manufacturing zone.

SECTION 63. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of section 20.505 (1) (fr) of the statutes and SECTION 61 (1) and (1c) of this act take effect on the day after publication, or on the 2nd day after publication of the 2017 biennial budget act, whichever is later.

Vetoed
In Part
Vetoed
In Part