

State of Misconsin 1999 - 2000 LEGISLATURE

## ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 1999 ASSEMBLY BILL 300

May 5, 1999 – Offered by Committee on Ways and Means.

AN ACT to repeal 20.115 (4) (g), 20.115 (4) (h), 20.505 (8) (i), 20.835 (3) (q), 66.058 1  $\mathbf{2}$ (3) (c) 8., 74.09 (3) (b) 6., 74.09 (3) (b) 7., 74.09 (3) (f), 79.10 (1m), 79.10 (5), 79.10 3 (7m) (b), 79.10 (9) (bm), 79.10 (11), 562.077 and 563.05 (6); to renumber 563.135 and 563.80; to renumber and amend 79.10 (7m) (a); to amend 4  $\mathbf{5}$ 20.115 (4) (a), 20.115 (4) (b), 20.435 (7) (kg), 20.455 (2) (g), 20.505 (8) (h), 20.505 6 (8) (j), 20.566 (2) (r), 20.566 (8) (q), 25.75 (2), 25.75 (3) (intro.), 25.75 (3) (e), 71.08 (1) (intro.), 71.10 (4) (i), 74.29, 77.22 (2) (intro.), 77.23, 79.10 (2), 79.10 (6m), 7 8 79.10 (9) (b), 79.10 (9) (c), 93.31, 562.065 (3) (d) (title), 562.065 (3m) (c) (title) 9 and 2., 562.124 (2), 563.13 (4), 563.16, 563.92 (2), 563.98 (1g) and 565.02 (7); to 10 *repeal and recreate* 20.505 (8) (g); and *to create* 20.505 (8) (am), 20.505 (8) 11 (jm), 20.835 (2) (r), 71.07 (9b), 562.065 (3) (cm), 563.055 (6), 563.135 (2m), 12563.22 (2) (c) and 563.80 (2m) of the statutes; relating to: the lottery and 13gaming tax credit and making appropriations.

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

1	<b>SECTION 1.</b> 20.005 (3) (schedule) of the statutes: at the appropriate place, inser
2	the following amounts for the purposes indicated:
	1997-98 1998-99
3	20.115 Agriculture, trade and consumer
4	protection, department of
5	(4) AGRICULTURAL ASSISTANCE
6	(b) Aids to county and district fairs GPR A -00-
7	20.505 Administration, department of
8	(8) DIVISION OF GAMING
9	(jm) General program operations;
10	bingo PR A -0- 32,300
11	<b>SECTION 2.</b> 20.115 (4) (a) of the statutes is amended to read:
12	20.115 (4) (a) Aid to Wisconsin livestock breeders association. The amounts in
13	the schedule, less moneys available under par. (h), for the purpose of aid to the
14	Wisconsin livestock breeders association for the conduct of junior livestock show
15	and other livestock educational programs under s. 93.31.
16	<b>SECTION 3.</b> 20.115 (4) (b) of the statutes is amended to read:
17	20.115 (4) (b) Aids to county and district fairs. A sum sufficient The amount
18	in the schedule to provide state aids to counties and agricultural societies
19	associations or boards and to incorporated dairy or livestock associations, not to
20	exceed \$15,000 per fair as provided in s. 93.23. No moneys in excess of the difference
21	between \$585,000 and the amount of moneys available under par. (g) in each fisca

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1	year may be expended from this appropriation. If the total due the several counties
2	and agricultural societies under this paragraph exceeds \$585,000 the amounts in the
3	schedule, the department shall equitably prorate that amount.
4	<b>SECTION 4.</b> 20.115 (4) (g) of the statutes is repealed.
5	SECTION 5. 20.115 (4) (h) of the statutes is repealed.
6	<b>SECTION 6.</b> 20.435 (7) (kg) of the statutes is amended to read:
7	20.435 (7) (kg) Compulsive gambling awareness campaigns. The amounts in
8	the schedule for the purpose of awarding grants under s. 46.03 (43). All moneys
9	transferred from ss. s. $20.505(8)(g)$ and $(h)$ and $20.566(8)(q)$ shall be credited to this
10	appropriation account.
11	<b>SECTION 7.</b> 20.455 (2) (g) of the statutes is amended to read:
12	20.455 (2) (g) Gaming law enforcement; racing revenues. From all moneys
13	received under ss. 562.02 (2) (f), 562.04 (1) (b) 4. and (2) (d), 562.05 (2), 562.065 (3)
14	(cm) and (d), (3m) (c) 2. and (4) and, 562.09 (2) (e) and 562.124 (2), the amounts in
15	the schedule for the performance of the department's gaming law enforcement
16	responsibilities as specified in s. 165.70 (3m). Notwithstanding s. 20.001 (3) (a), the
17	unencumbered balance of this appropriation account at the end of each fiscal year
18	shall be transferred to the lottery fund.
19	SECTION 8. 20.505 (8) (am) of the statutes is created to read:
20	20.505 (8) (am) Interest on racing and bingo moneys. A sum sufficient equal
21	to the amount earned by the investment fund on revenues received under pars. (g)
22	and (jm) and s. 20.455 (2) (g) for the purpose of transferring this amount to the lottery
23	fund.
24	<b>SECTION 9.</b> 20.505 (8) (g) of the statutes is repealed and recreated to read:

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1	20.505 (8) (g) General program operations; racing. The amounts in the
2	schedule for general program operations under ch. 562. All moneys received by the
3	department of administration under ss. $562.02$ (2) (f), $562.04$ (1) (b) 4. and (2) (d),
4	562.05 (2), $562.065$ (3) (cm) and (d), (3m) (c) 2. and (4), $562.09$ (2) (e) and $562.124$ (2),
5	less the amounts appropriated under s. 20.455 (2) (g), shall be credited to this
6	appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered
7	balance of this appropriation account at the end of each fiscal year shall be
8	transferred to the lottery fund.
9	<b>SECTION 10.</b> 20.505 (8) (h) of the statutes is amended to read:
10	20.505 (8) (h) General program operations; Indian gaming. The amounts in the
11	schedule for general program operations under ch. 569. All Indian gaming receipts,
12	as defined in s. 569.01 (1m), less the amounts appropriated under s. 20.455 (2) (gc),
13	shall be credited to this appropriation account. Annually, of the moneys received
14	under this appropriation account, an amount equal to $50\%$ of the amount in the
15	schedule under s. 20.435 $(7)$ (kg) shall be transferred to the appropriation account
16	under s. 20.435 (7) (kg).
17	SECTION 11. 20.505 (8) (i) of the statutes is repealed.
18	<b>SECTION 12.</b> 20.505 (8) (j) of the statutes is amended to read:
19	20.505 (8) (j) General program operations; charitable raffles and crane games.
20	The amounts in the schedule for general program operations <u>relating to raffles</u> under
21	<del>chs.</del> <u>subchs. II and VIII of ch.</u> 563 and <u>relating to crane games under ch.</u> 564. All
22	moneys received by the department of administration <del>under ch. 563, except s. 563.80,</del>
23	and under s. ss. 563.92 (2), 563.98 (1g) and 564.02 (2) shall be credited to this
24	appropriation account.
25	SECTION 13. 20.505 (8) (jm) of the statutes is created to read:

1	20.505 (8) (jm) General program operations; bingo. The amounts in the
2	schedule for general program operations relating to bingo under subchs. II to VII of
3	ch. 563. All moneys received by the department of administration under ss. 563.055,
4	563.13 (4), $563.135$ , $563.16$ , $563.22$ (2) and $563.80$ shall be credited to this
5	appropriation account. Notwithstanding s. 20.001 (3) (a), the unencumbered
6	balance of this appropriation account at the end of each fiscal year shall be
7	transferred to the lottery fund.
8	<b>SECTION 14.</b> 20.566 (2) (r) of the statutes is amended to read:
9	20.566 (2) (r) Lottery <u>and gaming</u> credit administration. From the lottery fund,
10	the amounts in the schedule for the administration of the lottery <u>and gaming</u> credit.
11	<b>SECTION 15.</b> 20.566 (8) (q) of the statutes is amended to read:
12	20.566 (8) (q) General program operations. From the lottery fund, the amounts
13	in the schedule for general program operations under ch. 565. Annually, of the
14	moneys appropriated under this paragraph, an amount equal to 36% of the amount
15	in the schedule under s. 20.435 (7) (kg) shall be transferred to the appropriation
16	account under s. 20.435 (7) (kg).
17	<b>SECTION 16.</b> 20.835 (2) (r) of the statutes is created to read:
18	20.835 (2) (r) Lottery and gaming credit. From the lottery fund, a sum
19	sufficient to make the payments under s. 71.07 (9b) (e).
20	<b>SECTION 17.</b> 20.835 (3) (q) of the statutes is repealed.
21	SECTION 18. 25.75 (2) of the statutes is amended to read:
22	25.75 (2) CREATION. There is created a separate nonlapsible trust fund known
23	as the lottery fund, to consist of gross lottery revenues received by the department
24	of revenue and moneys transferred to the lottery fund under ss. 20.455 (2) (g) and
25	<u>20.505 (8) (am), (g) and (jm)</u> .

1	<b>SECTION 19.</b> 25.75 (3) (intro.) of the statutes is amended to read:
2	25.75 (3) DISTRIBUTION OF GROSS LOTTERY REVENUES. (intro.) Amounts The
3	distribution of the gross lottery revenues in the fund shall be distributed as follows
4	subject to all of the following:
5	<b>SECTION 20.</b> 25.75 (3) (e) of the statutes is amended to read:
6	25.75 (3) (e) Lottery <u>and gaming</u> credit state administration expenses. From
7	the appropriation under s. 20.566 (2) (r), lottery proceeds and moneys transferred to
8	<u>the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm)</u> shall be used
9	to offset department of revenue expenses in administering the lottery <u>and gaming</u>
10	credit.
11	<b>SECTION 21.</b> 66.058 (3) (c) 8. of the statutes is repealed.
12	SECTION 22. 71.07 (9b) of the statutes is created to read:
13	71.07 (9b) LOTTERY AND GAMING CREDIT. (a) In this subsection:
14	1. "Claimant" means a natural person who files a claim or on whose behalf a
15	claim is filed under this subsection but does not include an estate, fiduciary or trust.
16	2. "Principal dwelling" means any dwelling, whether owned or rented, and the
17	land surrounding it that is reasonably necessary for use of the dwelling as a primary
18	dwelling of the claimant and may include a part of a multidwelling or multipurpose
19	building and a part of the land upon which it is built that is used as the claimant's
20	primary dwelling.
21	3. "Property taxes" means real and personal property taxes, exclusive of special
22	assessments, delinquent interest and charges for service, paid by a claimant on the
23	claimant's principal dwelling during the taxable year for which credit under this
24	subsection is claimed, less any property taxes paid which are properly includable as
25	a trade or business expense under section 162 of the Internal Revenue Code. If the

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1 principal dwelling on which the taxes were paid is owned by 2 or more persons or  $\mathbf{2}$ entities as joint tenants or tenants in common or is owned by spouses as marital 3 property, "property taxes" is that part of property taxes paid that reflects the 4 ownership percentage of the claimant. If the principal dwelling is sold during the  $\mathbf{5}$ taxable year the "property taxes" for the seller and buyer shall be the amount of the 6 tax prorated to each in the closing agreement pertaining to the sale or, if not so 7 provided for in the closing agreement, the tax shall be prorated between the seller 8 and buyer in proportion to months of their respective ownership. "Property taxes" 9 includes monthly parking permit fees in respect to a principal dwelling collected 10 under s. 66.058 (3) (c).

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11 4. "Rent constituting property taxes" means 25% of rent if heat is not included, 12or 20% of rent if heat is included, paid during the taxable year for which credit is 13 claimed under this subsection, at arm's length, for the use of a principal dwelling and 14contiguous land, excluding any payment for domestic, food, medical or other services 15which are unrelated to use of the dwelling as housing, less any rent paid that is 16 properly includable as a trade or business expense under the Internal Revenue Code. 17"Rent" includes space rental paid to a landlord for parking a mobile home. Rent shall 18 be apportioned among the occupants of a principal dwelling according to their respective contribution to the total amount of rent paid. "Rent" does not include rent 19 20 paid for the use of housing which was exempt from property taxation, except housing 21for which payments in lieu of taxes were made under s. 66.40 (22).

(b) Subject to the limitations under this subsection, a claimant may claim as
a credit against the taxes imposed under s. 71.02 an amount not exceeding a
percentage, as determined annually by the joint committee on finance under par. (d),
of the first \$2,000 of property taxes or rent constituting property taxes, or 10% of the

first \$1,000 of property taxes or rent constituting property taxes of a married person
 filing separately.

3 (c) For an unmarried person or a married person filing a separate return who 4 is a part-year resident of this state, the credit under this subsection is limited to that 5 fraction of the amount determined under this subsection that Wisconsin adjusted 6 gross income is of federal adjusted gross income. No credit is allowed under this 7 subsection for unmarried persons or married persons filing separate returns who are 8 nonresidents of this state. If one spouse is not domiciled in this state during the 9 entire taxable year, the credit on a joint return is determined by multiplying the 10 school property tax credit that would be available to them if both spouses were 11 domiciled in this state during the entire taxable year by a fraction the numerator of 12which is their joint Wisconsin adjusted gross income and the denominator of which 13 is their joint federal adjusted gross income. No credit is allowed under this 14subsection on a joint return if both spouses are nonresidents of this state.

15(d) Before October 16, the department of administration shall determine the 16 total funds available for distribution under this subsection in the following year and 17the percentage of property taxes or rent constituting property taxes that a claimant 18 may claim under par. (b) in the current taxable year and shall inform the joint 19 committee on finance of that total and percentage. Total funds available for 20 distribution shall be all moneys projected to be transferred to the lottery fund under 21ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) and all existing and projected 22lottery proceeds and interest for the fiscal year of the distribution, less the amount 23estimated to be expended under ss. 20.455 (2) (r), 20.566 (2) (r) and 20.835 (2) (g) and  $\mathbf{24}$ less the required reserve under s. 20.003 (5). The joint committee on finance may revise the total amount to be distributed or the percentage under par. (b) if it does 25

so at a meeting that takes place before November 1. If the joint committee on finance
does not schedule a meeting to take place before November 1, the total determined
by the department of administration shall be the total amount estimated to be
distributed under this subsection in the following year and the percentage
determined by the department of administration shall be the percentage of property
taxes or rent constituting property taxes that a claimant may claim under par. (b) in
the current taxable year.

8 (e) If the allowable amount of the claim under this subsection exceeds the 9 income taxes otherwise due on the claimant's income, the amount of the claim that 10 is not used to offset those taxes shall be certified by the department of revenue to the 11 department of administration for payment by check, share draft or other draft drawn 12 from the appropriation under s. 20.835 (2) (r).

(f) No credit may be allowed under this subsection unless it is claimed within
the period specified in s. 71.75 (2).

(g) In any case in which a principal dwelling is rented by a person from another
person under circumstances deemed by the department to be not at arm's length, the
department may determine rent at arm's length, and, for purposes of this subsection,
such determination shall be final.

(h) Section 71.28 (4) (g) and (h) as it relates to the credit under s. 71.28 (4)
relates to the credit under this subsection.

21 SECTION 23. 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), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6) and,
(9b) and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and

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<ul> <li>section, there is imposed on that natural person, married couple filing jointly,</li> <li>or estate, instead of the tax under s. 71.02, an alternative minimum tax compasions</li> <li>SECTION 24. 71.10 (4) (i) of the statutes is amended to read:</li> <li>71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farm</li> <li>preservation credit under subch. IX, homestead credit under subch. VIII, farm</li> <li>tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under</li> <li>71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of</li> <li>under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to</li> <li>subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offic</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which hav</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> </ul>	1	71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and subchs. VIII
<ul> <li>or estate, instead of the tax under s. 71.02, an alternative minimum tax compas follows:</li> <li>SECTION 24. 71.10 (4) (i) of the statutes is amended to read:</li> <li>71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farm</li> <li>preservation credit under subch. IX, homestead credit under subch. VIII, farm</li> <li>tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under</li> <li>71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of</li> <li>under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to</li> <li>subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offs</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which hav</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in the</li> </ul>	2	and IX and payments to other states under s. 71.07 (7), is less than the tax under this
5       as follows:         6       SECTION 24. 71.10 (4) (i) of the statutes is amended to read:         7       71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farm         8       preservation credit under subch. IX, homestead credit under subch. VIII, farm         9       tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under         10       71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of         11       under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to         12       subch. X.         13       SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.         14       SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.         15       SECTION 27. 74.09 (3) (f) of the statutes is repealed.         16       SECTION 28. 74.29 of the statutes is amended to read:         17       74.29 August settlement. On or before August 20, the county treasurer         18       pay in full to the proper treasurer all real property taxes, including taxes offer         19       the credit under s. 79.10 (5), and special taxes included in the tax roll which have         20       previously been paid to, or retained by, the proper treasurer to pay in f         21       resolution adopted by the county board, direct the county treasurer to pay in f         22       the proper treasurer	3	section, there is imposed on that natural person, married couple filing jointly, trust
<ul> <li>SECTION 24. 71.10 (4) (i) of the statutes is amended to read:</li> <li>71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farm</li> <li>preservation credit under subch. IX, homestead credit under subch. VIII, farm</li> <li>tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under</li> <li>71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of</li> <li>under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to</li> <li>subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offs</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which hav</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in the</li> </ul>	4	or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
<ul> <li>7 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farm</li> <li>preservation credit under subch. IX, homestead credit under subch. VIII, farm</li> <li>9 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under</li> <li>71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of</li> <li>under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to</li> <li>subch. X.</li> <li>13 SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>14 SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>15 SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>16 SECTION 28. 74.29 of the statutes is amended to read:</li> <li>17 74.29 August settlement. On or before August 20, the county treasurer</li> <li>18 pay in full to the proper treasurer all real property taxes, including taxes offse</li> <li>19 the credit under s. 79.10 (5), and special taxes included in the tax roll which have</li> <li>20 previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>21 the proper treasurer all special assessments and special charges included in the</li> </ul>	5	as follows:
<ul> <li>preservation credit under subch. IX, homestead credit under subch. VIII, farm</li> <li>tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under</li> <li>71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of</li> <li>under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to</li> <li>subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offse</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which have</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in the</li> </ul>	6	SECTION 24. 71.10 (4) (i) of the statutes is amended to read:
<ul> <li>tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under 71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer pay in full to the proper treasurer all real property taxes, including taxes offs</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which have previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer to pay in f</li> </ul>	7	71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
<ul> <li>71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax of under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer pay in full to the proper treasurer all real property taxes, including taxes offs the credit under s. 79.10 (5), and special taxes included in the tax roll which have previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in the roll which have not previously been paid to, or retained by, the proper treasurer</li> </ul>	8	preservation credit under subch. IX, homestead credit under subch. VIII, farmland
<ul> <li>under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld to</li> <li>subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offs</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which hav</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in th</li> </ul>	9	tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
<ul> <li>subch. X.</li> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offs</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which hav</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in th</li> <li>roll which have not previously been paid to, or retained by, the proper treasurer</li> </ul>	10	71.07 (2fd), lottery and gaming credit under s. 71.07 (9b), earned income tax credit
<ul> <li>SECTION 25. 74.09 (3) (b) 6. of the statutes is repealed.</li> <li>SECTION 26. 74.09 (3) (b) 7. of the statutes is repealed.</li> <li>SECTION 27. 74.09 (3) (f) of the statutes is repealed.</li> <li>SECTION 28. 74.29 of the statutes is amended to read:</li> <li>74.29 August settlement. On or before August 20, the county treasurer</li> <li>pay in full to the proper treasurer all real property taxes, including taxes offse</li> <li>the credit under s. 79.10 (5), and special taxes included in the tax roll which have</li> <li>previously been paid to, or retained by, the proper treasurer to pay in f</li> <li>the proper treasurer all special assessments and special charges included in the</li> <li>roll which have not previously been paid to, or retained by, the proper treasurer</li> </ul>	11	under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
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16 SECTION 28. 74.29 of the statutes is amended to read: 17 74.29 August settlement. On or before August 20, the county treasurer 18 pay in full to the proper treasurer all real property taxes, including taxes offs 19 the credit under s. 79.10 (5), and special taxes included in the tax roll which hav 20 previously been paid to, or retained by, the proper treasurer. A county ma 21 resolution adopted by the county board, direct the county treasurer to pay in f 22 the proper treasurer all special assessments and special charges included in th 23 roll which have not previously been paid to, or retained by, the proper treasurer	14	<b>SECTION 26.</b> 74.09 (3) (b) 7. of the statutes is repealed.
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19 the credit under s. 79.10 (5), and special taxes included in the tax roll which hav 20 previously been paid to, or retained by, the proper treasurer. A county ma 21 resolution adopted by the county board, direct the county treasurer to pay in f 22 the proper treasurer all special assessments and special charges included in th 23 roll which have not previously been paid to, or retained by, the proper treasurer	17	74.29 August settlement. On or before August 20, the county treasurer shall
20 previously been paid to, or retained by, the proper treasurer. A county ma 21 resolution adopted by the county board, direct the county treasurer to pay in f 22 the proper treasurer all special assessments and special charges included in th 23 roll which have not previously been paid to, or retained by, the proper treasure	18	pay in full to the proper treasurer all real property taxes <del>, including taxes offset by</del>
resolution adopted by the county board, direct the county treasurer to pay in f the proper treasurer all special assessments and special charges included in th roll which have not previously been paid to, or retained by, the proper treasure	19	the credit under s. 79.10 (5), and special taxes included in the tax roll which have not
the proper treasurer all special assessments and special charges included in th roll which have not previously been paid to, or retained by, the proper treasurer	20	previously been paid to, or retained by, the proper treasurer. A county may, by
23 roll which have not previously been paid to, or retained by, the proper treasur	21	resolution adopted by the county board, direct the county treasurer to pay in full to
	22	the proper treasurer all special assessments and special charges included in the tax
24 <b>SECTION 29.</b> 77.22 (2) (intro.) of the statutes is amended to read:	23	roll which have not previously been paid to, or retained by, the proper treasurer.
	24	<b>SECTION 29.</b> 77.22 (2) (intro.) of the statutes is amended to read:

77.22 (2) (intro.) The secretary of revenue shall prescribe the form required 1 2 under sub. (1). The form shall include an application for a credit under s. 79.10 (5) 3 and shall provide for the submission of the following: **SECTION 30.** 77.23 of the statutes is amended to read: 4 5**77.23 Disposition of fees and returns.** On or before the 15th day of each 6 month the register shall submit to the county treasurer transfer fees collected 7 together with the returns filed in the office during the preceding month for the 8 treasurer's transmission to the department of revenue under s. 77.24 and shall 9 submit to the county treasurer, or to the city treasurer if the property is located in 10 a city that collects taxes under s. 74.87, all applications for credits under s. 79.10 (5) 11 that the county register of deeds receives during the preceding month. 12**SECTION 31.** 79.10 (1m) of the statutes is repealed. 13 **SECTION 32.** 79.10 (2) of the statutes is amended to read: 14 79.10 (2) NOTICE TO MUNICIPALITIES. On or before December 1 of the year 15preceding the distribution under sub. (7m) (a), the department of revenue shall 16 notify the clerk of each town, village and city of the estimated fair market value, as 17determined under sub. (11), to be used to calculate the lottery credit under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) on the following 4th 18 19 Monday in July. The anticipated receipt of such distribution shall not be taken into 20 consideration in determining the tax rate of the municipality but shall be applied as 21tax credits. 22 **SECTION 33.** 79.10 (5) of the statutes is repealed. 23**SECTION 34.** 79.10 (6m) of the statutes is amended to read: 2479.10 (6m) CORRECTIONS OF STATE PROPERTY TAX CREDIT PAYMENTS. If the 25department of administration or the department of revenue determines by October

1 1 of the year of any distribution under subs. sub. (4) and (5) that there was an  $\mathbf{2}$ overpayment or underpayment made in that year's distribution by the department 3 of administration to municipalities, as determined under subs. sub. (4) and (5), 4 because of an error by the department of administration, the department of revenue 5 or any municipality, the overpayment or underpayment shall be corrected as 6 provided in this subsection. Any overpayment shall be corrected by reducing the 7 subsequent year's distribution, as determined under subs. sub. (4) and (5), by an 8 amount equal to the amount of the overpayment. Any underpayment shall be 9 corrected by increasing the subsequent year's distribution, as determined under 10 subs. sub. (4) and (5), by an amount equal to the amount of the underpayment. 11 Corrections shall be made in the distributions to all municipalities affected by the 12error. Corrections shall be without interest.

13 SECTION 35. 79.10 (7m) (a) of the statutes is renumbered 79.10 (7m), and 79.10
14 (7m) (b), as renumbered, is amended to read:

15 79.10 (7m) (b) The town, village or city treasurer shall settle for the amounts 16 distributed under this paragraph subsection on the 4th Monday in July with the 17 appropriate county treasurer not later than August 15. Failure to settle timely 18 under this subdivision paragraph subjects the town, village or city treasurer to the 19 penalties under s. 74.31. On or before August 20, the county treasurer shall settle 20 with each taxing jurisdiction, including towns, villages and cities except 1st class 21 cities, in the county.

#### 22 SECTION 36. 79.10 (7m) (b) of the statutes is repealed.

23 **SECTION 37.** 79.10 (9) (b) of the statutes is amended to read:

24 79.10 (9) (b) *Property tax relief credit*. Except as provided in ss. 79.175 and
25 79.18, every property taxpayer of the municipality having assessed property shall

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receive a tax credit in an amount determined by applying the percentage of the 1 2 amount of the value of property assessed to the taxpayer to the amount of the 3 distribution to be made to the municipality under sub. (7m) (a), as stated in the 4 December 1 notification from the department of revenue, except that no taxpayer 5may receive a credit larger than the total amount of property taxes to be paid on each 6 parcel for which tax is levied for that year by that taxpayer. 7 **SECTION 38.** 79.10 (9) (bm) of the statutes is repealed. 8 **SECTION 39.** 79.10 (9) (c) of the statutes is amended to read: 9 79.10 (9) (c) Credits shown on tax bill. The lottery credit under par. (bm) shall 10 reduce the property taxes otherwise payable, and the credit under par. (b) shall 11 reduce the property taxes otherwise payable. 12**SECTION 40.** 79.10 (11) of the statutes is repealed. 13 **SECTION 41.** 93.31 of the statutes is amended to read: 14 93.31 Livestock breeders association. The secretary of the Wisconsin 15livestock breeders association shall on and after July 1 of each year make a report to the department, signed by the president, treasurer and secretary of the 16 17association, setting forth in detail the receipts and disbursements of the association 18 for the preceding fiscal year in such form and detail together with such other

18 for the preceding fiscal year in such form and detail together with such other 19 information as the department may require. On receipt of such reports, if the 20 department is satisfied that the business of the association has been efficiently 21 conducted during the preceding fiscal year and in the interest of and for the 22 promotion of the special agricultural interests of the state and for the purpose for 23 which the association was organized and if the final statement shows that all the 24 receipts together with the state aid have been accounted for and disbursed for the 25 proper and necessary purposes of the association, and in accordance with the laws 1999 – 2000 Legislature – 14 –

1	of the state, then the department shall file a certificate with the department of
2	administration and it shall draw its warrant and the state treasurer shall pay to the
3	treasurer of the association the amount of the appropriations made available for the
4	association by s. 20.115 (4) (a) and (h) for the conduct of junior livestock shows and
5	other livestock educational programs. The association may upon application to the
6	state purchasing agent, upon such terms as he or she may require, obtain printing
7	for the association under the state contract.
8	<b>SECTION 42.</b> 562.065 (3) (cm) of the statutes is created to read:
9	562.065 (3) (cm) Crediting of moneys. All moneys received under par. (c) shall
10	be credited to the appropriation accounts under ss. 20.455 $(2)~(g)$ and 20.505 $(8)~(g).$
11	SECTION 43. 562.065 (3) (d) (title) of the statutes is amended to read:
12	562.065 (3) (d) (title) General program operations; aids to county and district
13	fairs.
14	SECTION 44. 562.065 (3m) (c) (title) and 2. of the statutes are amended to read:
15	562.065 (3m) (c) (title) Allocation between Payment by licensee and state
16	association to the department.
17	2. The licensee may retain 50% of the amount of the deduction under par. (a)
18	remaining after the payment of purses under par. (b), and the payment of the
19	licensee's cost under subd. 1. The licensee shall deposit the remaining $50\%$ of that
20	amount with the department. The department shall credit moneys received under
21	this subdivision to the appropriation <del>account</del> <u>accounts</u> under <del>s.</del> <u>ss. 20.455 (2) (g) and</u>
22	20.505 (8) (i) (g).
22	

23 SECTION 45. 562.077 of the statutes is repealed.

24 **SECTION 46.** 562.124 (2) of the statutes is amended to read:

1	562.124 (2) If the department authorizes on-track pari-mutuel wagering on
2	snowmobile racing under sub. (1m), the department shall regulate the pari-mutuel
3	wagering and shall promulgate all rules necessary to administer this section. The
4	department may promulgate rules that require persons who conduct snowmobile
5	racing to be licensed by the department and the department may charge a fee to any
6	person licensed under this subsection to cover the costs of the department in
7	regulating on-track pari-mutuel wagering on snowmobile racing. Through its rules,
8	the department shall do everything necessary to ensure the public interest and
9	protect the integrity of the sport of snowmobile racing. If the department charges
10	a fee to a person licensed under this subsection, the department shall deposit the
11	moneys received in into the appropriation account accounts under s. ss. 20.455 (2)
12	(g) and 20.505 (8) (g).
13	SECTION 47. 563.05 (6) of the statutes is repealed.
14	<b>SECTION 48.</b> 563.055 (6) of the statutes is created to read:
15	563.055 (6) All moneys received under this section shall be credited to the
16	appropriation account under s. 20.505 (8) (jm).
17	<b>SECTION 49.</b> 563.13 (4) of the statutes is amended to read:
18	563.13 (4) A \$10 license fee for each bingo occasion proposed to be conducted
19	and \$5 for an annual license for each designated member responsible for the proper
20	utilization of gross receipts. <u>All moneys received under this subsection shall be</u>
21	credited to the appropriation account under s. 20.505 (8) (jm).
22	<b>SECTION 50.</b> 563.135 of the statutes is renumbered $563.135(1)$ .
23	<b>SECTION 51.</b> 563.135 (2m) of the statutes is created to read:
24	563.135 (2m) All moneys received under sub. (1) shall be credited to the
25	appropriation account under s. 20.505 (8) (jm).

1 **SECTION 52.** 563.16 of the statutes is amended to read: 2 563.16 Amendment of license to conduct bingo. Upon application by a 3 licensed organization, a license may be amended, if the subject matter of the 4 amendment properly and lawfully could have been included in the original license. 5 An application for an amendment to a license shall be filed and processed in the same 6 manner as an original application. An application for the amendment of a license 7 shall be accompanied by a \$3 fee. If any application for amendment seeks approval 8 of additional bingo occasions or designates a new member responsible for the proper 9 utilization of gross receipts, the appropriate fee under s. 563.13 (4) also shall be paid. 10 If the department approves an application for an amendment to a license, a copy of 11 the amendment shall be sent to the applicant who shall attach it to the original 12license. All moneys received under this section shall be credited to the appropriation 13 account under s. 20.505 (8) (jm). 14**SECTION 53.** 563.22 (2) (c) of the statutes is created to read: 15563.22 (2) (c) All moneys received under this subsection shall be credited to the 16 appropriation account under s. 20.505 (8) (im). 17**SECTION 54.** 563.80 of the statutes is renumbered 563.80 (1). **SECTION 55.** 563.80 (2m) of the statutes is created to read: 18 19 563.80 (2m) All moneys received under sub. (1) shall be credited to the 20appropriation account under s. 20.505 (8) (jm). 21**SECTION 56.** 563.92 (2) of the statutes is amended to read: 22563.92 (2) The fee for a raffle license shall be \$25 and shall be remitted with 23the application. A raffle license shall be valid for 12 months and may be renewed as  $\mathbf{24}$ provided in s. 563.98 (1g). The department shall issue the license within 30 days 25after the filing of an application if the applicant gualifies under s. 563.90 and has not

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1	exceeded the limits of s. 563.91. <u>All moneys received by the department under this</u>
2	subsection shall be credited to the appropriation account under s. 20.505 (8) (j).
3	<b>SECTION 57.</b> 563.98 (1g) of the statutes is amended to read:
4	563.98 (1g) An organization licensed under this subchapter may renew the
5	license by submitting a \$25 renewal fee with the report under sub. (1). <u>All moneys</u>
6	received under this subsection shall be credited to the appropriation account under
7	<u>s. 20.505 (8) (j).</u>
8	<b>SECTION 58.</b> 565.02 (7) of the statutes is amended to read:
9	565.02 (7) Not later than March 1 of each year, the department shall submit
10	to the joint committee on finance a report that includes an estimate for that fiscal
11	year and for the subsequent fiscal year of the gross revenues from the sale of lottery
12	tickets and lottery shares, the total amount paid as prizes and the prize payout ratio
13	for each type of lottery game offered, and an evaluation of the effect of prize payout
14	ratios of lottery games on lottery sales, lottery operating costs and on maximizing the
15	revenue available for the lottery and gaming property tax credit. If, within 14
16	working days after the date on which the committee receives the report, the
17	cochairpersons of the committee notify the department that the committee has
18	scheduled a meeting for the purpose of reviewing the department's proposed prize
19	payouts, the department may proceed with its plans for the prize payouts for the
20	subsequent fiscal year only upon approval of the plans by the committee. If the
21	cochairpersons of the committee do not notify the department within 14 working
22	days after the date on which the committee receives the report that the committee
23	has scheduled a meeting for the purpose of reviewing the department's proposed
24	prize payouts, the department's plans for the prize payouts for the subsequent fiscal
25	year are considered approved by the committee.

1

#### SECTION 59. Appropriation changes.

(1) GAMING; RAFFLES AND CRANE GAMES. In the schedule under section 20.005 (3)
of the statutes for the appropriation to the department of administration under
section 20.505 (8) (j) of the statutes, as affected by the acts of 1997 and 1999, the
dollar amount is decreased for fiscal year 1998–99 by \$32,300 for the purpose of
fulfilling the purpose for which the appropriation is made.

 $\mathbf{7}$ 

### SECTION 60. Initial applicability.

8 (1) LOTTERY AND GAMING CREDIT. The treatment of section 71.07 (9b) of the 9 statutes first applies to taxable years beginning on January 1 of the year in which 10 this subsection takes effect, except that if this subsection takes effect after July 31 11 the treatment of section 71.07 (9b) of the statutes first applies to taxable years 12 beginning on January 1 of the year after the year in which this subsection takes 13 effect.

14

(END)