



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBs0062/1  
JK&KP:all

**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO ASSEMBLY BILL 245**

May 17, 2023 - Offered by Representatives NEUBAUER, HAYWOOD, SUBECK, BILLINGS, C. ANDERSON, ANDRACA, BALDEH, BARE, CLANCY, CONLEY, CONSIDINE, DOYLE, DRAKE, EMERSON, GOYKE, HONG, JOERS, MADISON, MCGUIRE, MOORE OMOKUNDE, OHNSTAD, ORTIZ-VELEZ, RATCLIFF, SHELTON, SINICKI, SNODGRASS, STUBBS, VINING and CABRERA.

1     **AN ACT to repeal** 60.85 (1) (f), 66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53  
2           (1) (a), 71.07 (5n) (a) 5. d., 71.28 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12. and 76.69;  
3     **to renumber** 79.096 (1); **to renumber and amend** 77.51 (12t), 77.70, 79.02  
4           (3) (a) and 79.096 (2) (a); **to amend** 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01  
5           (9) (am) 1. and 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 60.85 (1) (h) 1. c., 60.85 (1)  
6           (o), 66.0435 (3) (c) 1. (intro.), 66.0435 (3) (g), 66.0435 (9), 66.1105 (2) (f) 1. c.,  
7           66.1105 (2) (i) 2., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5) (a) 1., 70.10, 70.119  
8           (3) (c), 70.13 (1), 70.13 (2), 70.13 (3), 70.13 (7), 70.15 (2), 70.17 (1), 70.174, 70.18  
9           (1), 70.18 (2), 70.19, 70.20, 70.21 (1), 70.21 (1m) (intro.), 70.21 (2), 70.22 (1),  
10          70.22 (2) (a), 70.27 (1), 70.27 (3) (a), 70.27 (4), 70.27 (5), 70.27 (7) (b), 70.29, 70.30  
11          (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2), 70.35 (3), 70.35 (4), 70.35 (5), 70.36  
12          (1), 70.36 (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2)  
13          (a) 2., 70.65 (2) (b) (intro.), 70.68 (1), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d),

1 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1) (b), 70.995 (1) (a), 70.995 (4),  
2 70.995 (5), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a), 71.07 (5n) (a) 5. a.,  
3 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9. a., 71.07 (5n) (d) 2., 71.07 (6e) (a) 5.,  
4 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a., 71.28 (5n) (a) 9. (intro.), 71.28 (5n)  
5 (a) 9. a., 71.28 (5n) (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2),  
6 76.07 (4g) (a) 10., 76.07 (4g) (a) 13., 76.125 (1), 76.24 (2) (a), 76.31, 76.82, chapter  
7 77 (title), 77.04 (1), 77.54 (20n) (d) 2., 77.54 (20n) (d) 3., 77.54 (57d) (b) 1.,  
8 subchapter V (title) of chapter 77 [precedes 77.70], 77.71, 77.73 (2), (2m) and (3),  
9 77.75, 77.76 (1), 77.76 (2), 77.76 (3), 77.76 (4), 77.77 (1) (a), 77.77 (1) (b), 77.77  
10 (3), 77.78, 77.84 (1), 78.55 (1), 79.015, 79.02 (2) (b), 79.05 (2) (c), 174.065 (3),  
11 815.18 (3) (intro.) and 978.05 (6) (a); **to create** 16.5185 (3), 16.5186, 20.835 (1)  
12 (q), 25.17 (1) (jf), 25.491, 59.875 (4), 60.85 (5) (j), 62.625, 66.1105 (5) (j), 66.1106  
13 (4) (e), 70.015, 70.111 (28), 70.17 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n)  
14 (a) 9. c., 73.03 (77), 76.025 (5), 76.074, 77.51 (12t) (a) to (c), 77.70 (2), 77.701,  
15 77.76 (3r), 79.036, 79.096 (1) (b), 79.096 (2) (a) 2., 79.096 (2) (c), 79.096 (2) (d)  
16 and 706.05 (2m) (b) 3. of the statutes; and **to affect** Laws of 1937, chapter 201,  
17 section 1 (4), Laws of 1937, chapter 201, section 14A, Laws of 1937, chapter 201,  
18 section 21, Laws of 1937, chapter 396, section 1 (3) (b), Laws of 1937, chapter  
19 396, section 1 (4) (e) 2m., Laws of 1937, chapter 396, section 15 (1) and Laws of  
20 1937, chapter 396, section 16A; **relating to:** county and municipal aid;  
21 imposing a city sales tax and an additional county sales tax; allowing newly  
22 hired city and county employees of certain city agencies and counties to be  
23 enrolled in the Wisconsin Retirement System; eliminating the personal  
24 property tax; exceptions to local levy limits; and making an appropriation.

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

1           **SECTION 1.** 16.5185 (3) of the statutes is created to read:

2           16.5185 (3) On December 30, 2024, and on each December 30 thereafter, the  
3           secretary shall transfer from the local government fund to the transportation fund  
4           \$8,000,000.

5           **SECTION 2.** 16.5186 of the statutes is created to read:

6           **16.5186 Transfers to the local government fund.** Beginning in fiscal year  
7           2024-25, in each fiscal year, the secretary shall transfer from the general fund to the  
8           local government fund the amount specified under s. 25.491.

9           **SECTION 3.** 20.835 (1) (q) of the statutes is created to read:

10           20.835 (1) (q) *Supplemental county and municipal aid.* From the local  
11           government fund, a sum sufficient to make the payments under s. 79.036.

12           **SECTION 4.** 25.17 (1) (jf) of the statutes is created to read:

13           25.17 (1) (jf) Local government fund (s. 25.491);

14           **SECTION 5.** 25.491 of the statutes is created to read:

15           **25.491 Local government fund.** (1) There is established a separate  
16           nonlapsible trust fund designated as the local government fund, to consist of an  
17           amount equal to 20 percent of the amount of revenues received from the taxes  
18           imposed under ss. 77.52 and 77.53 in each fiscal year, as specified under s. 20.005 (1),  
19           less the following amounts:

20           (a) The amount distributed under s. 79.01 (1).

21           (b) The amount distributed under s. 79.01 (2d).

22           (c) The amount distributed under s. 79.096.

1           **(2)** There is established in the local government fund a separate account that  
2 is designated the “supplemental county aid account” to make the payments to  
3 counties under s. 79.036. In fiscal year 2024-25, \$127,300,000 shall be credited to  
4 this account. In fiscal year 2025-26, and in each fiscal year thereafter, an amount  
5 equal to the amount credited to this account in the previous fiscal year, increased by  
6 the percentage change in the amount of revenues received from the taxes imposed  
7 under ss. 77.52 and 77.53 from the previous fiscal year to the current fiscal year, as  
8 specified for that fiscal year under s. 20.005 (1) by the biennial budget act.

9           **(3)** There is established in the local government fund a separate account that  
10 is designated the “supplemental municipal aid account” to make the payments to  
11 municipalities under s. 79.036. In fiscal year 2024-25, \$400,000,000 shall be  
12 credited to this account. In fiscal year 2025-26, and in each fiscal year thereafter,  
13 an amount equal to the amount credited to this account in the previous fiscal year,  
14 increased by the percentage change in the amount of revenues received from the  
15 taxes imposed under ss. 77.52 and 77.53 from the previous fiscal year to the current  
16 fiscal year, as specified for that fiscal year under s. 20.005 (1) by the biennial budget  
17 act.

18           **(4)** There is established in the local government fund a separate account that  
19 is designated “supplemental municipal aid; equalized value per capita account” to  
20 make the payments to municipalities under s. 79.036. In fiscal year 2024-25,  
21 \$48,900,000 shall be credited to this account. In fiscal year 2025-26, and in each  
22 fiscal year thereafter, an amount equal to the amount credited to this account in the  
23 previous fiscal year, increased by the percentage change in the amount of revenues  
24 received from the taxes imposed under ss. 77.52 and 77.53 from the previous fiscal

1 year to the current fiscal year, as specified for that fiscal year under s. 20.005 (1) by  
2 the biennial budget act.

3 **SECTION 6.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

4 26.03 **(1m)** (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
5 raw forest products on public lands, as defined in s. 70.13 (7), 2021 stats., to a person  
6 harvesting raw forest products for fuel wood for his or her home consumption, to a  
7 person harvesting for the purpose of clearing the land for agricultural use or to a  
8 person harvesting from the person's own land, any of the following:

9 **SECTION 7.** 33.01 (9) (a) of the statutes is amended to read:

10 33.01 **(9)** (a) For the purpose of receiving notice under this chapter, a person  
11 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
12 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of  
13 the previous year.

14 **SECTION 8.** 33.01 (9) (am) 1. and 2. of the statutes are amended to read:

15 33.01 **(9)** (am) 1. A person whose name appears as an owner of real property  
16 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before  
17 the 3rd Monday in December of the previous year.

18 2. The spouse of a person whose name appears as an owner of real property on  
19 the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the  
20 3rd Monday in December of the previous year if the spouse is referred to on that tax  
21 roll.

22 **SECTION 9.** 33.01 (9) (ar) 1. of the statutes is amended to read:

23 33.01 **(9)** (ar) 1. The person's name appears as an owner of real property on the  
24 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
25 Monday in December of the previous year.

1           **SECTION 10.** 33.01 (9) (b) 1. of the statutes is amended to read:

2           33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax  
3 roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
4 Monday in December of the previous year; or

5           **SECTION 11.** 59.875 (4) of the statutes is created to read:

6           59.875 (4) ANNUAL INVESTMENT RETURN ASSUMPTIONS. Notwithstanding any  
7 provision of law or actuarial rule, beginning on the date a county elects to join the  
8 Wisconsin Retirement System under s. 40.21 (1), in any retirement system  
9 established under chapter 201, laws of 1937, the required annual employer  
10 contribution shall be calculated using an annual investment return assumption that  
11 is the same as or less than the annual investment return assumption used by the  
12 Wisconsin Retirement System. The investment return assumptions in this  
13 subsection shall supersede any investment return assumption adopted by the county  
14 retirement system's actuary or county retirement board.

15           **SECTION 12.** 60.85 (1) (f) of the statutes is repealed.

16           **SECTION 13.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

17           60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred  
18 resulting from the sale or lease as lessor by the town of real ~~or personal~~ property  
19 within a tax incremental district for consideration which is less than its cost to the  
20 town.

21           **SECTION 14.** 60.85 (1) (o) of the statutes is amended to read:

22           60.85 (1) (o) "Taxable property" means all real ~~and personal~~ taxable property  
23 located in a tax incremental district.

24           **SECTION 15.** 60.85 (5) (j) of the statutes is created to read:

1           60.85 (5) (j) Upon receiving a written application from the town clerk, in a form  
2           prescribed by the department of revenue, the department shall recalculate the base  
3           value of a tax incremental district affected by 2023 Wisconsin Act .... (this act) to  
4           remove the value of the personal property. A request received under this paragraph  
5           no later than October 31 is effective in the year following the year in which the  
6           request is made. A request received after October 31 is effective in the 2nd year  
7           following the year in which the request is made.

8           **SECTION 16.** 62.625 of the statutes is created to read:

9           **62.625 Annual investment return assumptions.** Notwithstanding any  
10          provision of law or actuarial rule, beginning on the date a 1st class city elects to join  
11          the Wisconsin Retirement System under s. 40.21 (1), in any retirement system  
12          established under chapter 396, laws of 1937, the required annual employer  
13          contribution shall be calculated using an annual investment return assumption that  
14          is the same as or less than the annual investment return assumption used by the  
15          Wisconsin Retirement System. The investment return assumptions in this section  
16          shall supersede any investment return assumption adopted by the city retirement  
17          system's actuary or city retirement board.

18          **SECTION 17.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

19          66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and  
20          (b), each licensing authority shall collect from each unit occupying space or lots in a  
21          community in the licensing authority, except from recreational mobile homes as  
22          provided under par. (cm), from manufactured and mobile homes that constitute  
23          improvements to real property ~~under s. 70.043 (1)~~, from recreational vehicles as  
24          defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a  
25          monthly municipal permit fee computed as follows:

1           **SECTION 18.** 66.0435 (3) (g) of the statutes is amended to read:

2           66.0435 **(3)** (g) Failure to timely pay the tax prescribed in this subsection shall  
3 be treated as a default in payment of ~~personal~~ property tax and is subject to all  
4 procedures and penalties applicable under chs. 70 and 74.

5           **SECTION 19.** 66.0435 (9) of the statutes is amended to read:

6           66.0435 **(9)** MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL  
7 MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly  
8 municipal permit fees at the rates under this section on recreational mobile homes  
9 and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile  
10 homes and recreational vehicles that are located in campgrounds licensed under s.  
11 97.67, recreational mobile homes that constitute improvements to real property  
12 ~~under s. 70.043 (1)~~, and recreational mobile homes or recreational vehicles that are  
13 located on land where the principal residence of the owner of the recreational mobile  
14 home or recreational vehicle is located, regardless of whether the recreational mobile  
15 home or recreational vehicle is occupied during all or part of any calendar year.

16           **SECTION 20.** 66.1105 (2) (d) of the statutes is repealed.

17           **SECTION 21.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

18           66.1105 **(2)** (f) 1. c. Real property assembly costs, meaning any deficit incurred  
19 resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within  
20 a tax incremental district for consideration which is less than its cost to the city.

21           **SECTION 22.** 66.1105 (2) (i) 2. of the statutes is amended to read:

22           66.1105 **(2)** (i) 2. For purposes of any agreement between the taxing jurisdiction  
23 and a developer regarding the tax incremental district entered into prior to April 5,  
24 ~~2018~~ the effective date of this subdivision ... [LRB inserts date], “tax increment”



1 includes the amount that a taxing jurisdiction is obligated to attribute to a tax  
2 incremental district under s. 79.096 (3).

3 **SECTION 23.** 66.1105 (5) (j) of the statutes is created to read:

4 66.1105 (5) (j) Upon receiving a written application from the city clerk, in a  
5 form prescribed by the department of revenue, the department shall recalculate the  
6 base value of a tax incremental district affected by 2023 Wisconsin Act ... (this act)  
7 to remove the value of the personal property. A request received under this  
8 paragraph no later than October 31 is effective in the year following the year in which  
9 the request is made. A request received after October 31 is effective in the 2nd year  
10 following the year in which the request is made.

11 **SECTION 24.** 66.1106 (1) (k) of the statutes is amended to read:

12 66.1106 (1) (k) "Taxable property" means all real ~~and personal~~ taxable property  
13 located in an environmental remediation tax incremental district.

14 **SECTION 25.** 66.1106 (4) (e) of the statutes is created to read:

15 66.1106 (4) (e) Upon receiving a written application from the clerk of a political  
16 subdivision, in a form prescribed by the department of revenue, the department shall  
17 recalculate the base value of a tax incremental district affected by 2023 Wisconsin  
18 Act ... (this act) to remove the value of the personal property. A request received  
19 under this paragraph no later than October 31 is effective in the year following the  
20 year in which the request is made. A request received after October 31 is effective  
21 in the 2nd year following the year in which the request is made.

22 **SECTION 26.** 70.015 of the statutes is created to read:

23 **70.015 Sunset.** Beginning with the property tax assessments as of January  
24 1, 2024, no tax shall be levied under this chapter on personal property.

25 **SECTION 27.** 70.02 of the statutes is amended to read:

1           **70.02 Definition of general property.** General property is all the taxable  
2 real and personal property defined in ss. 70.03 and 70.04 except that which is taxed  
3 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property  
4 includes manufacturing property subject to s. 70.995, but assessment of that  
5 property shall be made according to s. 70.995.

6           **SECTION 28.** 70.04 (1r) of the statutes is amended to read:

7           **70.04 (1r)** ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and  
8 lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at  
9 home or abroad; ferry boats, including the franchise for running the same; ice cut and  
10 stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ manufacturing  
11 machinery and equipment as defined in s. 70.11 (27), ~~and entire property of~~  
12 ~~companies defined in s. 76.28 (1), located entirely within one taxation district.~~

13           **SECTION 29.** 70.043 of the statutes is repealed.

14           **SECTION 30.** 70.05 (5) (a) 1. of the statutes is amended to read:

15           **70.05 (5)** (a) 1. “Assessed value” means with respect to each taxation district  
16 the total values established under ss. s. 70.32 ~~and 70.34~~, but excluding  
17 manufacturing property subject to assessment under s. 70.995.

18           **SECTION 31.** 70.10 of the statutes is amended to read:

19           **70.10 Assessment, when made, exemption.** The assessor shall assess all  
20 ~~real and personal~~ taxable property as of the close of January 1 of each year. Except  
21 in cities of the 1st class and 2nd class cities that have a board of assessors under s.  
22 70.075, the assessment shall be finally completed before the first Monday in April.  
23 All real property conveyed by condemnation or in any other manner to the state, any  
24 county, city, village or town by gift, purchase, tax deed or power of eminent domain  
25 before January 2 in such year shall not be included in the assessment. Assessment

1 of manufacturing property subject to s. 70.995 shall be made according to that  
2 section.

3 **SECTION 32.** 70.11 (42) of the statutes is repealed.

4 **SECTION 33.** 70.111 (28) of the statutes is created to read:

5 70.111 **(28)** BUSINESS AND MANUFACTURING PERSONAL PROPERTY. (a) Beginning  
6 with the property tax assessments applicable to the January 1, 2024, assessment  
7 year, personal property, as defined in s. 70.04, including steam and other vessels,  
8 furniture, and equipment.

9 (b) The exemption under par. (a) does not apply to the following:

- 10 1. Property assessed as real property under s. 70.17 (3).  
11 2. Property subject to taxation under s. 76.025 (2).

12 (c) A taxing jurisdiction may include the most recent valuation of personal  
13 property described under par. (a) that is located in the taxing jurisdiction for  
14 purposes of complying with debt limitations applicable to the jurisdiction.

15 **SECTION 34.** 70.119 (3) (c) of the statutes is amended to read:

16 70.119 **(3)** (c) “Municipality” means cities, villages, towns, counties, and  
17 metropolitan sewerage districts with general taxing authority, except that for  
18 distributions after December 31, 2023, “municipality” does not include counties and  
19 metropolitan sewerage districts.

20 **SECTION 35.** 70.13 (1) of the statutes is amended to read:

21 70.13 **(1)** All For assessments made before January 1, 2024, all personal  
22 property shall be assessed in the assessment district where the same is located or  
23 customarily kept except as otherwise specifically provided. Personal property in  
24 transit within the state on the first day of January shall be assessed in the district  
25 in which the same is intended to be kept or located, and personal property having no

1 fixed location shall be assessed in the district where the owner or the person in charge  
2 or possession thereof resides, except as provided in sub. (5).

3 **SECTION 36.** 70.13 (2) of the statutes is amended to read:

4 70.13 (2) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber  
5 in transit, which are to be sawed or manufactured in any mill in this state, shall be  
6 deemed located and shall be assessed in the district in which such mill is located.  
7 Saw logs or timber shall be deemed in transit when the same are being transported  
8 either by water or rail, but when such logs or timber are banked, decked, piled or  
9 otherwise temporarily stored for transportation in any district, they shall be deemed  
10 located, and shall be assessed in such district.

11 **SECTION 37.** 70.13 (3) of the statutes is amended to read:

12 70.13 (3) ~~On~~ For assessments made before January 1, 2024, on or before the  
13 tenth day of January in each year the owner of logs or timber in transit shall furnish  
14 the assessor of the district in which the mill at which the logs or timber will be sawed  
15 or manufactured is located a verified statement of the amount, character and value  
16 of all the logs and timber in transit on the first day of January preceding, and the  
17 owner of the logs or timber shall furnish to the assessor of the district in which the  
18 logs and timber were located on the first day of January preceding, a like verified  
19 statement of the amount, character and value thereof. Any assessment made in  
20 accordance with the owner's statement shall be valid and binding on the owner  
21 notwithstanding any subsequent change as to the place where the same may be  
22 sawed or manufactured. If the owner of the logs or timber shall fail or refuse to  
23 furnish the statement herein provided for, or shall intentionally make a false  
24 statement, that owner shall be subject to the penalties prescribed by s. 70.36.

25 **SECTION 38.** 70.13 (7) of the statutes is amended to read:

1           70.13 (7) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber  
2 removed from public lands during the year next preceding the first day of January  
3 or having been removed from such lands and in transit therefrom on the first day of  
4 January, shall be deemed located and assessed in the assessment district wherein  
5 such public lands are located and shall be assessed in no other assessment district.  
6 Saw logs or timber shall be deemed in transit when the same are being transported.  
7 On or before January 10 in each year the owner of such logs or timber shall furnish  
8 the assessor of the assessment district wherein they are assessable a verified  
9 statement of the amount, character and value of all such logs and timber. If the  
10 owner of any such logs or timber shall fail or refuse to furnish such statement or shall  
11 intentionally make a false statement, he or she is subject to the penalties prescribed  
12 by s. 70.36. This subsection shall supersede any provision of law in conflict  
13 therewith. The term “owner” as used in this subsection is deemed to mean the person  
14 owning the logs or timber at the time of severing. “Public lands” as used in this  
15 subsection shall mean lands owned by the United States of America, the state of  
16 Wisconsin or any political subdivision of this state.

17           **SECTION 39.** 70.15 (2) of the statutes is amended to read:

18           70.15 (2) The owner of any steam vessel, barge, boat or other water craft,  
19 hailing from any port of this state, “and so employed regularly in interstate traffic,”  
20 desiring to comply with the terms of this section, shall annually, on or before the first  
21 day of January, file with the clerk of such town, village or city a verified statement,  
22 in writing, containing the name, port of hail, tonnage and name of owner of such  
23 steam vessel, barge, boat or other water craft, and shall thereupon pay into the said  
24 treasury of such town, village or city a sum equal to one cent per net ton of the  
25 registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.

1 All vessels, boats or other water craft not regularly employed in interstate traffic and  
2 all private yachts or pleasure boats belonging to inhabitants of this state, whether  
3 at home or abroad, shall be taxed as personal property for taxes levied before  
4 January 1, 2024.

5 **SECTION 40.** 70.17 (1) of the statutes is amended to read:

6 70.17 (1) Real property shall be entered in the name of the owner, if known to  
7 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
8 without any name. The person holding the contract or certificate of sale of any real  
9 property contracted to be sold by the state, but not conveyed, shall be deemed the  
10 owner for such purpose. The undivided real estate of any deceased person may be  
11 entered to the heirs of such person without designating them by name. The real  
12 estate of an incorporated company shall be entered in the same manner as that of an  
13 individual. ~~Improvements on leased lands may be assessed either as real property~~  
14 ~~or personal property.~~

15 **SECTION 41.** 70.17 (3) of the statutes is created to read:

16 70.17 (3) Beginning with the property tax assessments as of January 1, 2024,  
17 manufactured and mobile homes, not otherwise exempt from taxation under s.  
18 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,  
19 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures  
20 on forest croplands, and buildings, improvements, and fixtures on managed forest  
21 lands shall be assessed as real property. If buildings, improvements, and fixtures,  
22 but not the underlying land, are leased to a person other than the landowner or if the  
23 buildings, improvements, and fixtures are owned by a person other than the  
24 landowner, the assessor may create a separate tax parcel for the buildings,  
25 improvements, and fixtures and assess the buildings, improvements, and fixtures as

1 real property to the owner of the buildings, improvements, and fixtures. The  
2 assessor may also create a tax parcel, as provided under s. 70.27, for buildings,  
3 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures  
4 on forest croplands, and buildings, improvements, and fixtures on managed forest  
5 lands and assess the buildings, improvements, and fixtures as real property to the  
6 owner of the buildings, improvements, and fixtures. For purposes of this subsection,  
7 “buildings, improvements and fixtures” does not include any property defined in s.  
8 70.04.

9 **SECTION 42.** 70.174 of the statutes is amended to read:

10 **70.174 Improvements on government-owned land.** Improvements made  
11 by any person on land within this state owned by the United States ~~may~~ shall be  
12 assessed ~~either as real or personal property to the person making the same, if~~  
13 ~~ascertainable, and otherwise to the occupant thereof or the person receiving benefits~~  
14 ~~therefrom, as provided under s. 70.17 (3).~~

15 **SECTION 43.** 70.18 (1) of the statutes is amended to read:

16 **70.18 (1) Personal** For assessments made before January 1, 2024, personal  
17 property shall be assessed to the owner thereof, except that when it is in the charge  
18 or possession of some person other than the owner it may be assessed to the person  
19 so in charge or possession of the same. Telegraph and telephone poles, posts, railroad  
20 ties, lumber, and all other manufactured forest products shall be deemed to be in the  
21 charge or possession of the person in occupancy or possession of the premises upon  
22 which the same shall be stored or piled, and the same shall be assessed to such  
23 person, unless the owner or some other person residing in the same assessment  
24 district, shall be actually and actively in charge and possession thereof, in which case  
25 it shall be assessed to such resident owner or other person so in actual charge or

1 possession; but nothing contained in this subsection shall affect or change the rules  
2 prescribed in s. 70.13 respecting the district in which such property shall be assessed.

3 **SECTION 44.** 70.18 (2) of the statutes is amended to read:

4 70.18 (2) ~~Goods~~ For assessments made before January 1, 2024, goods, wares  
5 and merchandise in storage in a commercial storage warehouse or on a public wharf  
6 shall be assessed to the owner thereof and not to the warehouse or public wharf, if  
7 the operator of the warehouse or public wharf furnishes to the assessor the names  
8 and addresses of the owners of all goods, wares and merchandise not exempt from  
9 taxation.

10 **SECTION 45.** 70.19 of the statutes is amended to read:

11 **70.19 Assessment, how made; liability and rights of representative. (1)**

12 ~~When~~ For assessments made before January 1, 2024, when personal property is  
13 assessed under s. 70.18 (1) to a person in charge or possession of the personal  
14 property other than the owner, the assessment of that personal property shall be  
15 entered upon the assessment roll separately from the assessment of that person's  
16 own personal property, adding to the person's name upon the tax roll words briefly  
17 indicating that the assessment is made to the person as the person in charge or  
18 possession of the property. The failure to enter the assessment separately or to  
19 indicate the representative capacity or other relationship of the person assessed  
20 shall not affect the validity of the assessment.

21 (2) ~~The~~ For assessments made before January 1, 2024, the person assessed  
22 under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The  
23 person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against  
24 the owner of the property for the amount of the taxes; has a lien for that amount upon  
25 the property with the rights and remedies for the preservation and enforcement of



1 that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of  
2 the property until the owner of the property pays the tax on the property or  
3 reimburses the person assessed for the tax. The lien and right of possession relate  
4 back and exist from the time that the assessment is made, but may be released and  
5 discharged by giving to the person assessed such undertaking or other indemnity as  
6 the person accepts or by giving the person assessed a bond in the amount and with  
7 the sureties as is directed and approved by the circuit court of the county in which  
8 the property is assessed, upon 8 days' notice to the person assessed. The bond shall  
9 be conditioned to hold the person assessed free and harmless from all costs, expense,  
10 liability, or damage by reason of the assessment.

11 **SECTION 46.** 70.20 of the statutes is amended to read:

12 **70.20 Owner's liability when personalty assessed to another; action to**  
13 **collect.** (1) ~~When~~ For assessments made before January 1, 2024, when personal  
14 property shall be assessed to some person in charge or possession thereof, other than  
15 the owner, such owner as well as the person so in charge or possession shall be liable  
16 for the taxes levied pursuant to such assessment; and the liability of such owner may  
17 be enforced in a personal action as for a debt. Such action may be brought in the name  
18 of the town, city or village in which such assessment was made, if commenced before  
19 the time fixed by law for the return of delinquent taxes, by direction of the treasurer  
20 or tax collector of such town, city or village. If commenced after such a return, it shall  
21 be brought in the name of the county or other municipality to the treasurer or other  
22 officer of which such return shall be made, by direction of such treasurer or other  
23 officer. Such action may be brought in any court of this state having jurisdiction of  
24 the amount involved and in which jurisdiction may be obtained of the person of such  
25 owner or by attachment of the property of such owner.

1           (2) The For assessments made before January 1, 2024, the remedy of  
2 attachment may be allowed in such action upon filing an affidavit of the officer by  
3 whose direction such action shall be brought, showing the assessment of such  
4 property in the assessment district, the amount of tax levied pursuant thereto, that  
5 the defendant was the owner of such property at the time as of which the assessment  
6 thereof was made, and that such tax remains unpaid in whole or in part, and the  
7 amount remaining unpaid. The proceedings in such actions and for enforcement of  
8 the judgment obtained therein shall be the same as in ordinary actions for debt as  
9 near as may be, but no property shall be exempt from attachment or execution issued  
10 upon a judgment against the defendant in such action.

11           (3) The For assessments made before January 1, 2024, and taxes levied before  
12 January 1, 2024, the assessment and tax rolls in which such assessment and tax  
13 shall be entered shall be prima facie evidence of such assessment and tax and of the  
14 justice and regularity thereof; and the same, with proof of the ownership of such  
15 property by the defendant at the time as of which the assessment was made and of  
16 the nonpayment of such tax, shall be sufficient to establish the liability of the  
17 defendant. Such liability shall not be affected and such action shall not be defeated  
18 by any omission or irregularity in the assessment or tax proceedings not affecting the  
19 substantial justice and equity of the tax. The provisions of this section shall not  
20 impair or affect the remedies given by other provisions of law for the collection or  
21 enforcement of such tax against the person to whom the property was assessed.

22           **SECTION 47.** 70.21 (1) of the statutes is amended to read:

23           70.21 (1) ~~Except~~ For assessments made before January 1, 2024, except as  
24 provided in sub. (2), the personal property of a partnership may be assessed in the  
25 names of the persons composing the partnership, so far as known or in the firm name

1 or title under which the partnership business is conducted, and each partner shall  
2 be liable for the taxes levied on the partnership's personal property.

3 **SECTION 48.** 70.21 (1m) (intro.) of the statutes is amended to read:

4 70.21 **(1m)** (intro.) ~~Undistributed~~ For assessments made before January 1,  
5 2024, undistributed personal property belonging to the estate of a decedent shall be  
6 assessed as follows:

7 **SECTION 49.** 70.21 (2) of the statutes is amended to read:

8 70.21 **(2)** ~~The~~ For assessments made before January 1, 2024, the personal  
9 property of a limited liability partnership shall be assessed in the name of the  
10 partnership, and each partner shall be liable for the taxes levied thereon only to the  
11 extent permitted under s. 178.0306.

12 **SECTION 50.** 70.22 (1) of the statutes is amended to read:

13 70.22 **(1)** ~~In~~ For assessments made before January 1, 2024, in case one or more  
14 of 2 or more personal representatives or trustees of the estate of a decedent who died  
15 domiciled in this state are not residents of the state, the taxable personal property  
16 belonging to the estate shall be assessed to the personal representatives or trustees  
17 residing in this state. In case there are 2 or more personal representatives or trustees  
18 of the same estate residing in this state, but in different taxation districts, the  
19 assessment of the taxable personal property belonging to the estate shall be in the  
20 names of all of the personal representatives or trustees of the estate residing in this  
21 state. In case no personal representative or trustee resides in this state, the taxable  
22 personal property belonging to the estate may be assessed in the name of the  
23 personal representative or trustee, or in the names of all of the personal  
24 representatives or trustees if there are more than one, or in the name of the estate.

25 **SECTION 51.** 70.22 (2) (a) of the statutes is amended to read:

1           70.22 (2) (a) ~~The~~ For taxes levied before January 1, 2024, the taxes imposed  
2 pursuant to an assessment under sub. (1) may be enforced as a claim against the  
3 estate, upon presentation of a claim for the taxes by the treasurer of the taxation  
4 district to the court in which the proceedings for the probate of the estate are  
5 pending. Upon due proof, the court shall allow and order the claim to be paid.

6           **SECTION 52.** 70.27 (1) of the statutes is amended to read:

7           70.27 (1) WHO MAY ORDER. Whenever any area of platted or unplatted land or  
8 land and the buildings, improvements, and fixtures on that land is owned by 2 or  
9 more persons in severalty, and when in the judgment of the governing body having  
10 jurisdiction, the description of one or more of the different parcels thereof cannot be  
11 made sufficiently certain and accurate for the purposes of assessment, taxation, or  
12 tax title procedures without noting the correct metes and bounds of the same, or  
13 when such gross errors exist in lot measurements or locations that difficulty is  
14 encountered in locating new structures, public utilities, or streets, such governing  
15 body may cause a plat to be made for such purposes. Such plat shall be called  
16 “assessor’s plat,” and shall plainly define the boundary of each parcel, building,  
17 improvement, and fixture, and each street, alley, lane, or roadway, or dedication to  
18 public or special use, as such is evidenced by the records of the register of deeds or  
19 a court of record. Such plats in cities may be ordered by the city council, in villages  
20 by the village board, in towns by the town board, or the county board. A plat or part  
21 of a plat included in an assessor’s plat shall be deemed vacated to the extent it is  
22 included in or altered by an assessor’s plat. The actual and necessary costs and  
23 expenses of making assessors’ plats shall be paid out of the treasury of the city,  
24 village, town, or county whose governing body ordered the plat, and all or any part  
25 of such cost may be charged to the land, without inclusion of improvements, so

1     platted in the proportion that the last assessed valuation of each parcel bears to the  
2     last assessed total valuation of all lands property included in the assessor's plat, and  
3     collected as a special assessment on such land property, as provided by s. 66.0703.

4           **SECTION 53.** 70.27 (3) (a) of the statutes is amended to read:

5           70.27 (3) (a) Reference to any land, or land and the buildings, improvements,  
6     and fixtures on that land as it the reference appears on a recorded assessor's plat is  
7     deemed sufficient for purposes of assessment and taxation. Conveyance may be  
8     made by reference to such plat and shall be as effective to pass title to the land so  
9     described as it would be if the same premises had been described by metes and  
10    bounds. Such plat or record thereof shall be received in evidence in all courts and  
11    places as correctly describing the several parcels of land or land and the buildings,  
12    improvements, and fixtures on that land therein designated. After an assessor's plat  
13    has been made and recorded with the register of deeds as provided by this section,  
14    all conveyances of lands or land and the buildings, improvements, and fixtures on  
15    that land included in such assessor's plat shall be by reference to such plat. Any  
16    instrument dated and acknowledged after September 1, 1955, purporting to convey,  
17    mortgage, or otherwise give notice of an interest in land or land and the buildings,  
18    improvements, and fixtures on that land that is within or part of an assessor's plat  
19    shall describe the affected land by the name of the assessor's plat, lot, block, or outlot.

20           **SECTION 54.** 70.27 (4) of the statutes is amended to read:

21           70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may  
22    be made at any time by the governing body by recording with the register of deeds  
23    a plat of the area affected by such amendment or correction, made and authenticated  
24    as provided by this section. It shall not be necessary to refer to any amendment of  
25    the plat, but all assessments or instruments wherein any parcel of land is or land and

1 the buildings, improvements, and fixtures on that land are described as being in an  
2 assessor's plat, shall be construed to mean the assessor's plat of lands or land and  
3 the buildings, improvements, and fixtures on that land with its amendments or  
4 corrections as it stood on the date of making such assessment or instrument, or such  
5 plats may be identified by number. This subsection does not prohibit the division of  
6 lands or land and the buildings, improvements, and fixtures on that land that are  
7 included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by  
8 certified survey map, as provided in s. 236.34.

9 **SECTION 55.** 70.27 (5) of the statutes is amended to read:

10 70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a  
11 professional land surveyor licensed under ch. 443 and shall survey and lay out the  
12 boundaries of each parcel, building, improvement, fixture, street, alley, lane,  
13 roadway, or dedication to public or private use, according to the records of the register  
14 of deeds, and whatever evidence that may be available to show the intent of the buyer  
15 and seller, in the chronological order of their conveyance or dedication, and set  
16 temporary monuments to show the results of such survey which shall be made  
17 permanent upon recording of the plat as provided for in this section. The map shall  
18 be at a scale of not more than 100 feet per inch, unless waived in writing by the  
19 department of administration under s. 236.20 (2) (L). The owners of record of lands  
20 or the land and the buildings, improvements, and fixtures on that land in the plat  
21 shall be notified by certified letter mailed to their last-known addresses, in order  
22 that they shall have opportunity to examine the map, view the temporary  
23 monuments, and make known any disagreement with the boundaries as shown by  
24 the temporary monuments. It is the duty of the professional land surveyor making  
25 the plat to reconcile any discrepancies that may be revealed so that the plat as

1 certified to the governing body is in conformity with the records of the register of  
2 deeds as nearly as is practicable. When boundary lines between adjacent parcels, as  
3 evidenced on the ground, are mutually agreed to in writing by the owners of record,  
4 those lines shall be the true boundaries for all purposes thereafter, even though they  
5 may vary from the metes and bounds descriptions previously of record. Such written  
6 agreements shall be recorded in the office of the register of deeds. On every assessor's  
7 plat, as certified to the governing body, shall appear the document number of the  
8 record and, if given on the record, the volume and page where the record is recorded  
9 for the record that contains the metes and bounds description of each parcel, as  
10 recorded in the office of the register of deeds, which shall be identified with the  
11 number by which such parcel is designated on the plat, except that a lot that has been  
12 conveyed or otherwise acquired but upon which no deed is recorded in the office of  
13 register of deeds may be shown on an assessor's plat and when so shown shall contain  
14 a full metes and bounds description.

15 **SECTION 56.** 70.27 (7) (b) of the statutes is amended to read:

16 70.27 (7) (b) A clear and concise description of the land or the land and the  
17 buildings, improvements, and fixtures on that land so surveyed and mapped, by  
18 government lot, quarter quarter-section, township, range and county, or if located  
19 in a city or village or platted area, then according to the plat; otherwise by metes and  
20 bounds beginning with some corner marked and established in the United States  
21 land survey.

22 **SECTION 57.** 70.29 of the statutes is amended to read:

23 **70.29 Personalty, how entered.** The For assessments made before January  
24 1, 2024, the assessor shall place in one distinct and continuous part of the assessment  
25 roll all the names of persons assessed for personal property, with a statement of such

1 property in each village in the assessor's assessment district, and foot up the  
2 valuation thereof separately; otherwise the assessor shall arrange all names of  
3 persons assessed for personal property on the roll alphabetically so far as convenient.  
4 The assessor shall also place upon the assessment roll, in a separate column and  
5 opposite the name of each person assessed for personal property, the number of the  
6 school district in which such personal property is subject to taxation.

7 **SECTION 58.** 70.30 (intro.) of the statutes is amended to read:

8 **70.30 Aggregate values.** (intro.) Every For assessments made before  
9 January 1, 2024, every assessor shall ascertain and set down in separate columns  
10 prepared for that purpose on the assessment roll and opposite to the names of all  
11 persons assessed for personal property the number and value of the following named  
12 items of personal property assessed to such person, which shall constitute the  
13 assessed valuation of the several items of property therein described, to wit:

14 **SECTION 59.** 70.34 of the statutes is amended to read:

15 **70.34 Personalty.** All For assessments made before January 1, 2024, all  
16 articles of personal property shall, as far as practicable, be valued by the assessor  
17 upon actual view at their true cash value; and after arriving at the total valuation  
18 of all articles of personal property which the assessor shall be able to discover as  
19 belonging to any person, if the assessor has reason to believe that such person has  
20 other personal property or any other thing of value liable to taxation, the assessor  
21 shall add to such aggregate valuation of personal property an amount which, in the  
22 assessor's judgment, will render such aggregate valuation a just and equitable  
23 valuation of all the personal property liable to taxation belonging to such person. In  
24 carrying out the duties imposed on the assessor by this section, the assessor shall act



1 in the manner specified in the Wisconsin property assessment manual provided  
2 under s. 73.03 (2a).

3 **SECTION 60.** 70.345 of the statutes is amended to read:

4 **70.345 Legislative intent; department of revenue to supply**  
5 **information.** ~~The~~ For assessments made before January 1, 2024, the assessor shall  
6 exercise particular care so that personal property as a class on the assessment rolls  
7 bears the same relation to statutory value as real property as a class. To assist the  
8 assessor in determining the true relationship between real estate and personal  
9 property the department of revenue shall make available to local assessors  
10 information including figures indicating the relationship between personal property  
11 and real property on the last assessment rolls.

12 **SECTION 61.** 70.35 (1) of the statutes is amended to read:

13 **70.35 (1)** ~~To~~ For assessments made before January 1, 2024, to determine the  
14 amount and value of any personal property for which any person, firm, or corporation  
15 should be assessed, any assessor may examine such person or the managing agent  
16 or officer of any firm or corporation under oath as to all such items of personal  
17 property, the taxable value thereof as defined in s. 70.34 if the property is taxable.  
18 In the alternative the assessor may require such person, firm, or corporation to  
19 submit a return of such personal property and of the taxable value thereof. There  
20 shall be annexed to such return the declaration of such person or of the managing  
21 agent or officer of such firm or corporation that the statements therein contained are  
22 true.

23 **SECTION 62.** 70.35 (2) of the statutes is amended to read:

24 **70.35 (2)** ~~The~~ For assessments made before January 1, 2024, the return shall  
25 be made and all the information therein requested given by such person on a form

1 prescribed by the assessor with the approval of the department of revenue which  
2 shall provide suitable schedules for such information bearing on value as the  
3 department deems necessary to enable the assessor to determine the true cash value  
4 of the taxable personal property that is owned or in the possession of such person on  
5 January 1 as provided in s. 70.10. The return may contain methods of deriving  
6 assessable values from book values and for the conversion of book values to present  
7 values, and a statement as to the accounting method used. No person shall be  
8 required to take detailed physical inventory for the purpose of making the return  
9 required by this section.

10 **SECTION 63.** 70.35 (3) of the statutes is amended to read:

11 70.35 (3) ~~Each~~ For assessments made before January 1, 2024, each return shall  
12 be filed with the assessor on or before March 1 of the year in which the assessment  
13 provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable  
14 extension of time for filing the return. All returns filed under this section shall be  
15 the confidential records of the assessor's office, except that the returns shall be  
16 available for use before the board of review as provided in this chapter. No return  
17 required under this section is controlling on the assessor in any respect in the  
18 assessment of any property.

19 **SECTION 64.** 70.35 (4) of the statutes is amended to read:

20 70.35 (4) ~~Any~~ For assessments made before January 1, 2024, any person, firm  
21 or corporation who refuses to so testify or who fails, neglects or refuses to make and  
22 file the return of personal property required by this section shall be denied any right  
23 of abatement by the board of review on account of the assessment of such personal  
24 property unless such person, firm, or corporation shall make such return to such

1 board of review together with a statement of the reasons for the failure to make and  
2 file the return in the manner and form required by this section.

3 **SECTION 65.** 70.35 (5) of the statutes is amended to read:

4 70.35 (5) ~~In~~ For assessments made before January 1, 2024, in the event that  
5 the assessor or the board of review should desire further evidence they may call upon  
6 other persons as witnesses to give evidence under oath as to the items and value of  
7 the personal property of any such person, firm or corporation.

8 **SECTION 66.** 70.36 (1) of the statutes is amended to read:

9 70.36 (1) ~~Any~~ For assessments made before January 1, 2024, any person in this  
10 state owning or holding any personal property that is subject to assessment,  
11 individually or as agent, trustee, guardian, personal representative, assignee, or  
12 receiver or in some other representative capacity, who intentionally makes a false  
13 statement to the assessor of that person's assessment district or to the board of  
14 review of the assessment district with respect to the property, or who omits any  
15 property from any return required to be made under s. 70.35, with the intent of  
16 avoiding the payment of the just and proportionate taxes on the property, shall forfeit  
17 the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the  
18 knowledge of the assessor or board of review.

19 **SECTION 67.** 70.36 (2) of the statutes is amended to read:

20 70.36 (2) ~~It~~ For assessments made before January 1, 2024, it is hereby made  
21 the duty of the district attorney of any county, upon complaint made to the district  
22 attorney by the assessor or by a member of the board of review of the assessment  
23 district in which it is alleged that property has been so withheld from the knowledge  
24 of such assessor or board of review, or not included in any return required by s. 70.35,  
25 to investigate the case forthwith and bring an action in the name of the state against

1 the person, firm or corporation so complained of. All forfeitures collected under the  
2 provisions of this section shall be paid into the treasury of the taxation district in  
3 which such property had its situs for taxation.

4 **SECTION 68.** 70.43 (2) of the statutes is amended to read:

5 70.43 (2) If the assessor discovers a palpable error in the assessment of a tract  
6 of real estate or an item of personal property, for personal property assessments  
7 made before January 1, 2024, that results in the tract or property having an  
8 inaccurate assessment for the preceding year, the assessor shall correct that error  
9 by adding to or subtracting from the assessment for the preceding year. The result  
10 shall be the true assessed value of the property for the preceding year. The assessor  
11 shall make a marginal note of the correction on that year's assessment roll.

12 **SECTION 69.** 70.44 (1) of the statutes is amended to read:

13 70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2  
14 next previous years or personal property assessments made before January 1, 2024,  
15 and omitted from any of the 2 next previous years, unless previously reassessed for  
16 the same year or years, shall be entered once additionally for each previous year of  
17 such omission, designating each such additional entry as omitted for the year of  
18 omission and affixing a just valuation to each entry for a former year as the same  
19 should then have been assessed according to the assessor's best judgment, and taxes  
20 shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on  
21 the tax roll for such entry. This section shall not apply to manufacturing property  
22 assessed by the department of revenue under s. 70.995.

23 **SECTION 70.** 70.47 (7) (aa) of the statutes is amended to read:

24 70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
25 to testify to the board by telephone or to contest the amount of any assessment ~~of real~~

1 ~~or personal property~~ if the person has refused a reasonable written request by  
2 certified mail of the assessor to enter onto property to conduct an exterior view of the  
3 ~~real or personal~~ property being assessed.

4 **SECTION 71.** 70.47 (15) of the statutes is repealed.

5 **SECTION 72.** 70.49 (2) of the statutes is amended to read:

6 70.49 (2) The value of all real ~~and personal~~ property entered into the  
7 assessment roll to which such affidavit is attached by the assessor shall, in all actions  
8 and proceedings involving such values, be presumptive evidence that all such  
9 properties have been justly and equitably assessed in proper relationship to each  
10 other.

11 **SECTION 73.** 70.50 of the statutes is amended to read:

12 **70.50 Delivery of roll.** Except in counties that have a county assessment  
13 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
14 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
15 in May, deliver the completed assessment roll and all the sworn statements ~~and~~  
16 ~~valuations of personal property~~ to the clerk of the town, city, or village, who shall file  
17 and preserve them in the clerk's office. On or before the first Monday in April, a  
18 county assessor under s. 70.99 shall deliver the completed assessment roll and all  
19 sworn statements ~~and valuations of personal property~~ to the clerks of the towns,  
20 cities, and villages in the county, who shall file and preserve them in the clerk's office.

21 **SECTION 74.** 70.52 of the statutes is amended to read:

22 **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
23 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
24 shall correct all double assessments, imperfect descriptions, and other errors  
25 apparent on the roll, and correct the value of parcels of real property not liable to

1 taxation. The clerk shall add to the roll any parcel of real property not listed on the  
2 assessment roll ~~or item of personal property omitted from the roll~~ and immediately  
3 notify the assessors of the additions and omissions. The assessors shall immediately  
4 view and value the omitted property and certify the valuation to the clerk. The clerk  
5 shall enter the valuation and property classification on the roll, and the valuation  
6 shall be final. To enable the clerk to properly correct defective descriptions, the clerk  
7 may request aid, when necessary, from the county surveyor, whose fees for the  
8 services rendered shall be paid by the city, village, or town.

9 **SECTION 75.** 70.53 (1) (a) of the statutes is repealed.

10 **SECTION 76.** 70.65 (2) (a) 2. of the statutes is amended to read:

11 70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2024, identify  
12 the name and address of the owners of all taxable personal property within the  
13 taxation district and the assessed value of each owner's taxable personal property.

14 **SECTION 77.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

15 70.65 (2) (b) (intro.) With respect to each description of real property and each  
16 owner of taxable personal property and the personal property assessments made  
17 before January 1, 2024:

18 **SECTION 78.** 70.68 (1) of the statutes is amended to read:

19 70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1,  
20 2024, in cities authorized to act under s. 74.87, the chief of police shall collect all state,  
21 county, city, school, and other taxes due on personal property as shall then remain  
22 unpaid, and the chief of police shall possess all the powers given by law to town  
23 treasurers for the collection of such taxes, and be subject to the liabilities and entitled  
24 to the same fees as town treasurers in such cases, but such fees shall be turned over  
25 to the city treasurer and become a part of the general fund.

1           **SECTION 79.** 70.73 (1) (b) of the statutes is amended to read:

2           70.73 (1) (b) If a town, village, or city clerk or treasurer discovers that personal  
3           property has been assessed to the wrong person for assessments made before  
4           January 1, 2024, or 2 or more parcels of land belonging to different persons have been  
5           erroneously assessed together on the tax roll, the clerk or treasurer shall notify the  
6           assessor and all parties interested, if the parties are residents of the county, by notice  
7           in writing to appear at the clerk's office at some time, not less than 5 days thereafter,  
8           to correct the assessment roll.

9           **SECTION 80.** 70.73 (1) (c) of the statutes is amended to read:

10          70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
11          the assessment roll shall be corrected by entering the correct names of the persons  
12          liable to assessment, ~~both as to real and personal property~~, describing each parcel of  
13          land and giving the proper valuation to each parcel separately owned. The total  
14          valuation given to the separate tracts of real estate shall be equal to the valuation  
15          given to the same property when the several parcels were assessed together.

16          **SECTION 81.** 70.73 (1) (d) of the statutes is amended to read:

17          70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~  
18          whose personal property is assessed under this subsection may be made at any time  
19          before the tax roll is returned to the county treasurer for the year in which the tax  
20          is levied. The valuation ~~or correction of names~~, when made under this subsection,  
21          shall be held just and correct and be final and conclusive.

22          **SECTION 82.** 70.84 of the statutes is amended to read:

23          **70.84 Inequalities may be corrected in subsequent year.** If any such  
24          reassessment cannot be completed in time to take the place of the original  
25          assessment made in such district for said year, the clerk of the district shall levy and

1 apportion the taxes for that year upon the basis of the original assessment roll, and  
2 when the reassessment is completed the inequalities in the taxes levied under the  
3 original assessment shall be remedied and compensated in the levy and  
4 apportionment of taxes in such district next following the completion of said  
5 reassessment in the following manner: Each tract of real estate, and, as to personal  
6 property assessments made before January 1, 2024, each taxpayer, whose tax shall  
7 be determined by such reassessment to have been relatively too high, shall be  
8 credited a sum equal to the amount of taxes charged on the original assessment in  
9 excess of the amount which would have been charged had such reassessment been  
10 made in time; and each tract of real estate, and, as to personal property assessments  
11 made before January 1, 2024, each taxpayer, whose tax shall be determined by such  
12 reassessment to have been relatively too low, shall be charged, in addition to all other  
13 taxes, a sum equal to the difference between the amount of taxes charged upon such  
14 unequal original assessment and the amount which would have been charged had  
15 such reassessment been made in time. The department of revenue, or its authorized  
16 agent, shall at any time have access to all assessment and tax rolls herein referred  
17 to for the purpose of assisting the local clerk and in order that the results of the  
18 reassessment may be carried into effect.

19 **SECTION 83.** 70.855 (1) (intro.) of the statutes is amended to read:

20 70.855 (1) APPLICABILITY. (intro.) The department of revenue shall assess real  
21 and personal property assessed as commercial property under s. 70.32 (2) (a) 2. if all  
22 of the following apply:

23 **SECTION 84.** 70.855 (1) (a) of the statutes is amended to read:

24 70.855 (1) (a) The property owner and the governing body of the municipality  
25 where the property is located submit a written request to the department on or before



1 March 1 of the year of the assessment to have the department assess the property  
2 owner's real and personal commercial property located in the municipality.

3 **SECTION 85.** 70.855 (1) (b) of the statutes is amended to read:

4 70.855 (1) (b) The written request submitted under par. (a) specifies the items  
5 of personal property and parcels of real property for the department's assessment.

6 **SECTION 86.** 70.995 (1) (a) of the statutes is amended to read:

7 70.995 (1) (a) In this section "manufacturing property" includes all lands,  
8 buildings, structures and other real property, as defined in s. 70.03, in this state, used  
9 in manufacturing, assembling, processing, fabricating, making, or milling tangible  
10 personal property for profit. Manufacturing property also includes warehouses,  
11 storage facilities, and office structures in this state when the predominant use of the  
12 warehouses, storage facilities, or offices is in support of the manufacturing property,  
13 ~~and all personal property owned or used by any person engaged in this state in any~~  
14 ~~of the activities mentioned, and used in the activity, including raw materials,~~  
15 ~~supplies, machinery, equipment, work in process and finished inventory when~~  
16 ~~located at the site of the activity.~~ Establishments engaged in assembling component  
17 parts of manufactured products are considered manufacturing establishments if the  
18 new product is neither a structure nor other fixed improvement. Materials processed  
19 by a manufacturing establishment include products of agriculture, forestry, fishing,  
20 mining, and quarrying. For the purposes of this section, establishments which  
21 engage in mining metalliferous minerals are considered manufacturing  
22 establishments.

23 **SECTION 87.** 70.995 (4) of the statutes is amended to read:

24 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
25 one, or some combination, of the processes mentioned in sub. (3) and also for other

1 purposes, the department of revenue, if satisfied that there is substantial use in one  
2 or some combination of such processes, may assess the property under this section.  
3 For all purposes of this section the department of revenue shall have sole discretion  
4 for the determination of what is substantial use and what description of real property  
5 ~~or what unit of tangible personal property~~ shall constitute “the property” to be  
6 included for assessment purposes, and, in connection herewith, the department may  
7 include in a real property unit, real property owned by different persons. Vacant  
8 property designed for use in manufacturing, assembling, processing, fabricating,  
9 making, or milling tangible property for profit may be assessed under this section or  
10 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
11 that determination. In those specific instances where a portion of a description of  
12 real property includes manufacturing property rented or leased and operated by a  
13 separate person which does not satisfy the substantial use qualification for the entire  
14 property, the local assessor shall assess the entire real property description ~~and all~~  
15 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the  
16 ~~standard manufacturing property report form under sub. (12) as they relate to~~  
17 ~~manufacturing machinery and equipment shall be submitted by such person.~~

18 **SECTION 88.** 70.995 (5) of the statutes is amended to read:

19 70.995 (5) The department of revenue shall assess all property of  
20 manufacturing establishments included under subs. (1) and (2), except property not  
21 contiguous with or located within 1,000 feet of the parcel on which the production  
22 process, as defined in s. 70.11 (27) (a) 5., occurs, as of the close of January 1 of each  
23 year, if on or before March 1 of that year the department has classified the property  
24 as manufacturing or the owner of the property has requested, in writing, that the  
25 department make such a classification and the department later does so. A change

1 in ownership, ~~location,~~ or name of the manufacturing establishment does not  
2 necessitate a new request. In assessing lands from which metalliferous minerals are  
3 being extracted and valued for purposes of the tax under s. 70.375, the value of the  
4 metalliferous mineral content of such lands shall be excluded.

5 **SECTION 89.** 70.995 (5n) of the statutes is created to read:

6 70.995 (5n) (a) If the department of revenue determines that an establishment  
7 is engaged in manufacturing, as described in subs. (1), (2), and (3), the department  
8 may classify the establishment as manufacturing. The establishment shall submit  
9 a written request on or before July 1 of the year for which classification is desired,  
10 as provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment  
11 classified as manufacturing prior to January 1, 2024, is presumed to be engaged in  
12 manufacturing, as described in subs. (1), (2), and (3), and need not submit a request  
13 as provided in this paragraph.

14 (b) The department may at any time investigate or audit requests submitted  
15 under par. (a) and may revoke a classification. A revocation under this paragraph  
16 may not apply retroactively, but shall take effect on the first day of the  
17 establishment's taxable year following the year in which the department issues a  
18 revocation. An establishment that submits a request under par. (a) shall notify the  
19 department within 60 days of any termination of manufacturing activity.

20 (c) On or before December 31 of the year in which a request is timely submitted  
21 under par. (a), the department shall issue a notice of determination responding to the  
22 timely request. The department may, in its sole discretion, issue a notice of  
23 determination by December 31 for requests received after July 1 of the year in which  
24 classification is desired. The notice shall be in writing and shall be sent by 1st class  
25 mail or electronic mail. In addition, the notice shall specify that objections to the

1 decision shall be filed with the state board of assessors no later than 60 days after  
2 the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and  
3 that the objection is not filed until the fee is paid.

4 (d) For purposes of this subsection, an objection is considered timely filed if  
5 received by the state board of assessors no later than 60 days after the date of the  
6 notice or sent to the state board of assessors by U.S. postal service certified mail in  
7 a properly addressed envelope, with postage paid, that is postmarked before  
8 midnight of the last day for filing. Neither the board nor the tax appeals commission  
9 may waive the requirement that objections be in writing.

10 (e) The state board of assessors shall investigate any objection timely filed  
11 under par. (d) if the fee specified under par. (c) is paid. The board shall notify the  
12 person objecting or the person's agent of its determination by 1st class mail or  
13 electronic mail.

14 (f) If a determination of the state board of assessors under par. (e) results in an  
15 establishment not being classified as manufacturing, the person having been  
16 notified of the determination shall be deemed to have accepted the determination  
17 unless the person files a petition for review with the clerk of the tax appeals  
18 commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals  
19 commission.

20 **SECTION 90.** 70.995 (7) (b) of the statutes is amended to read:

21 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's  
22 workload permits and if in the department's judgment it is desirable, the department  
23 of revenue shall complete a field investigation or on-site appraisal at full value under  
24 ~~ss. s.~~ s. 70.32 (1) and 70.34 of all manufacturing real property in this state.

25 **SECTION 91.** 70.995 (8) (b) 1. of the statutes is amended to read:

1           70.995 (8) (b) 1. The department of revenue shall annually notify each  
2 manufacturer assessed under this section and the municipality in which the  
3 manufacturing property is located of the full value of all real ~~and personal~~ property  
4 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
5 class mail or electronic mail. In addition, the notice shall specify that objections to  
6 valuation, amount, or taxability must be filed with the state board of assessors no  
7 later than 60 days after the date of the notice of assessment, that objections to a  
8 change from assessment under this section to assessment under s. 70.32 (1) must be  
9 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.  
10 or (d) must be paid and that the objection is not filed until the fee is paid. For  
11 purposes of this subdivision, an objection is considered timely filed if received by the  
12 state board of assessors no later than 60 days after the date of the notice or sent to  
13 the state board of assessors by certified mail in a properly addressed envelope, with  
14 postage paid, that is postmarked before midnight of the last day for filing. A  
15 statement shall be attached to the assessment roll indicating that the notices  
16 required by this section have been mailed and failure to receive the notice does not  
17 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,  
18 the procedures of the tax appeals commission or of the state board of assessors, or  
19 the enforcement of delinquent taxes by statutory means.

20           **SECTION 92.** 70.995 (12) (a) of the statutes is amended to read:

21           70.995 (12) (a) The department of revenue shall prescribe a standard  
22 manufacturing property report form that shall be submitted annually for each real  
23 estate parcel ~~and each personal property account~~ on or before March 1 by all  
24 manufacturers whose property is assessed under this section. The report form shall  
25 contain all information considered necessary by the department and shall include,

1 without limitation, income and operating statements, fixed asset schedules, and a  
2 report of new construction or demolition. Failure to submit the report shall result  
3 in denial of any right of redetermination by the state board of assessors or the tax  
4 appeals commission. If any property is omitted or understated in the manufacturing  
5 real estate assessment roll in any of the next 5 previous years, or in a manufacturing  
6 personal property assessment roll made before January 1, 2024, the assessor shall  
7 enter the value of the omitted or understated property once for each previous year  
8 of the omission or understatement. The assessor shall affix a just valuation to each  
9 entry for a former year as it should have been assessed according to the assessor's  
10 best judgment. Taxes shall be apportioned and collected on the tax roll for each entry,  
11 on the basis of the net tax rate for the year of the omission, taking into account credits  
12 under s. 79.10. In the case of omitted property, interest shall be added at the rate of  
13 0.0267 percent per day for the period of time between the date when the form is  
14 required to be submitted and the date when the assessor affixes the just valuation.  
15 In the case of underpayments determined after an objection under sub. (8) (d),  
16 interest shall be added at the average annual discount interest rate determined by  
17 the last auction of 6-month U.S. treasury bills before the objection per day for the  
18 period of time between the date when the tax was due and the date when it is paid.

19 **SECTION 93.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

20 71.07 (5n) (a) 5. a. "Manufacturing property factor" means a fraction, the  
21 numerator of which is the average value of the claimant's ~~real and personal property~~  
22 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used  
23 in this state by the claimant during the taxable year to manufacture qualified  
24 production property, and the denominator of which is the average value of all the  
25 claimant's ~~real and personal~~ land and depreciable property owned or rented during

1 the taxable year and used by the claimant to manufacture qualified production  
2 property.

3 **SECTION 94.** 71.07 (5n) (a) 5. d. of the statutes is repealed.

4 **SECTION 95.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

5 71.07 **(5n)** (a) 9. (intro.) “Qualified production property” means either any of  
6 the following:

7 **SECTION 96.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

8 71.07 **(5n)** (a) 9. a. Tangible personal property manufactured in whole or in part  
9 by the claimant on property that is located in this state and assessed as  
10 manufacturing property under s. 70.995. Tangible personal property manufactured  
11 in this state may only be qualified production property if it is manufactured on  
12 property approved to be classified as manufacturing real property for purposes of s.  
13 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
14 until January 1 of the following year.

15 **SECTION 97.** 71.07 (5n) (a) 9. c. of the statutes is created to read:

16 71.07 **(5n)** (a) 9. c. Tangible personal property manufactured in whole or in part  
17 by the claimant at an establishment that is located in this state and classified as  
18 manufacturing under s. 70.995 (5n). A person wishing to classify the person’s  
19 establishment as manufacturing under this subd. 9. c. shall file an application in the  
20 form and manner prescribed by the department no later than July 1 of the taxable  
21 year for which the person wishes to claim the credit under this subsection, pursuant  
22 to s. 70.995 (5n). The department shall make a determination and provide written  
23 notice by December 31 of the year in which the application is filed. A determination  
24 on the classification under this subd. 9. c. may be appealed as provided under s.  
25 70.995 (5n).

1           **SECTION 98.** 71.07 (5n) (d) 2. of the statutes is amended to read:

2           71.07 **(5n)** (d) 2. For purposes of determining a claimant's eligible qualified  
3 production activities income under this subsection, the claimant shall multiply the  
4 claimant's qualified production activities income from property manufactured by the  
5 claimant by the manufacturing property factor and qualified production activities  
6 income from property produced, grown, or extracted by the claimant by the  
7 agriculture property factor. This subdivision does not apply if the claimant's entire  
8 qualified production activities income results from the sale of tangible personal  
9 property that was manufactured, produced, grown, or extracted wholly in this state  
10 by the claimant.

11           **SECTION 99.** 71.07 (6e) (a) 5. of the statutes is amended to read:

12           71.07 **(6e)** (a) 5. "Property taxes" means real and personal property taxes,  
13 exclusive of special assessments, delinquent interest, and charges for service, paid  
14 by a claimant, and the claimant's spouse if filing a joint return, on the eligible  
15 veteran's or unremarried surviving spouse's principal dwelling in this state during  
16 the taxable year for which credit under this subsection is claimed, less any property  
17 taxes paid which are properly includable as a trade or business expense under  
18 section 162 of the Internal Revenue Code. If the principal dwelling on which the  
19 taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants  
20 in common or is owned by spouses as marital property, "property taxes" is that part  
21 of property taxes paid that reflects the ownership percentage of the claimant, except  
22 that this limitation does not apply to spouses who file a joint return. If the principal  
23 dwelling is sold during the taxable year, the "property taxes" for the seller and buyer  
24 shall be the amount of the tax prorated to each in the closing agreement pertaining  
25 to the sale or, if not so provided for in the closing agreement, the tax shall be prorated



1 between the seller and buyer in proportion to months of their respective ownership.  
2 “Property taxes” includes monthly municipal permit fees in respect to a principal  
3 dwelling collected under s. 66.0435 (3) (c).

4 **SECTION 100.** 71.07 (9) (a) 3. of the statutes is amended to read:

5 71.07 (9) (a) 3. “Property taxes” means real ~~and personal~~ property taxes,  
6 exclusive of special assessments, delinquent interest and charges for service, paid by  
7 a claimant on the claimant’s principal dwelling during the taxable year for which  
8 credit under this subsection is claimed, less any property taxes paid which are  
9 properly includable as a trade or business expense under section 162 of the Internal  
10 Revenue Code. If the principal dwelling on which the taxes were paid is owned by  
11 2 or more persons or entities as joint tenants or tenants in common or is owned by  
12 spouses as marital property, “property taxes” is that part of property taxes paid that  
13 reflects the ownership percentage of the claimant. If the principal dwelling is sold  
14 during the taxable year the “property taxes” for the seller and buyer shall be the  
15 amount of the tax prorated to each in the closing agreement pertaining to the sale  
16 or, if not so provided for in the closing agreement, the tax shall be prorated between  
17 the seller and buyer in proportion to months of their respective ownership. “Property  
18 taxes” includes monthly municipal permit fees in respect to a principal dwelling  
19 collected under s. 66.0435 (3) (c).

20 **SECTION 101.** 71.17 (2) of the statutes is amended to read:

21 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All  
22 income taxes levied against the income of beneficiaries shall be a lien on that portion  
23 of the trust estate or interest therein from which the income taxed is derived, and  
24 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
25 same become delinquent. Every person who, as a fiduciary under the provisions of

1 this subchapter, pays an income tax shall have all the rights and remedies of  
2 reimbursement for any taxes assessed against him or her or paid by him or her in  
3 such capacity, as provided in s. 70.19 (1), 2021 stats., and s. 70.19 (2), 2021 stats.

4 **SECTION 102.** 71.28 (5n) (a) 5. a. of the statutes is amended to read:

5 71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the  
6 numerator of which is the average value of the claimant’s ~~real and personal property~~  
7 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used  
8 in this state by the claimant during the taxable year to manufacture qualified  
9 production property, and the denominator of which is the average value of all the  
10 claimant’s ~~real and personal~~ land and depreciable property owned or rented during  
11 the taxable year and used by the claimant to manufacture qualified production  
12 property.

13 **SECTION 103.** 71.28 (5n) (a) 5. d. of the statutes is repealed.

14 **SECTION 104.** 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

15 71.28 (5n) (a) 9. (intro.) “Qualified production property” means either any of  
16 the following:

17 **SECTION 105.** 71.28 (5n) (a) 9. a. of the statutes is amended to read:

18 71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part  
19 by the claimant on property that is located in this state and assessed as  
20 manufacturing property under s. 70.995. Tangible personal property manufactured  
21 in this state may only be qualified production property if it is manufactured on  
22 property approved to be classified as manufacturing real property for purposes of s.  
23 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
24 until January 1 of the following year.

25 **SECTION 106.** 71.28 (5n) (a) 9. c. of the statutes is created to read:

1           71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part  
2 by the claimant with an establishment that is located in this state and classified as  
3 manufacturing under s. 70.995 (5n). A person wishing to classify the person's  
4 establishment as manufacturing under this subd. 9. c. shall file an application in the  
5 form and manner prescribed by the department no later than July 1 of the taxable  
6 year for which the person wishes to claim the credit under this subsection, pursuant  
7 to s. 70.995 (5n). The department shall make a determination and provide written  
8 notice by December 31 of the year in which the application is filed. A determination  
9 on the classification under this subd. 9. c. may be appealed as provided under s.  
10 70.995 (5n).

11           **SECTION 107.** 71.28 (5n) (d) 2. of the statutes is amended to read:

12           71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a  
13 claimant's eligible qualified production activities income under this subsection, the  
14 claimant shall multiply the claimant's qualified production activities income from  
15 property manufactured by the claimant by the manufacturing property factor and  
16 qualified production activities income from property produced, grown, or extracted  
17 by the claimant by the agriculture property factor. This subdivision does not apply  
18 if the claimant's entire qualified production activities income results from the sale  
19 of tangible personal property that was manufactured, produced, grown, or extracted  
20 wholly in this state by the claimant.

21           **SECTION 108.** 71.52 (7) of the statutes is amended to read:

22           71.52 (7) "Property taxes accrued" means real ~~or personal~~ property taxes or  
23 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special  
24 assessments, delinquent interest and charges for service, levied on a homestead  
25 owned by the claimant or a member of the claimant's household. "Real ~~or personal~~

1 property taxes” means those levied under ch. 70, less the tax credit, if any, afforded  
2 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons  
3 or entities as joint tenants or tenants in common or is owned as marital property or  
4 survivorship marital property and one or more such persons, entities or owners is not  
5 a member of the claimant’s household, property taxes accrued is that part of property  
6 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,  
7 that reflects the ownership percentage of the claimant and the claimant’s household,  
8 except that if a homestead is owned by 2 or more natural persons or if 2 or more  
9 natural persons have an interest in a homestead, one or more of whom is not a  
10 member of the claimant’s household, and the claimant has a present interest, as that  
11 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will  
12 that transferred the homestead or interest in the homestead to the claimant to pay  
13 the entire amount of property taxes levied on the homestead, property taxes accrued  
14 is property taxes accrued levied on such homestead, reduced by the tax credit under  
15 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has  
16 no effect in computing property taxes accrued for a person whose homestead is not  
17 the same as the homestead of that person’s spouse. For purposes of this subsection,  
18 property taxes are “levied” when the tax roll is delivered to the local treasurer for  
19 collection. If a homestead is sold or purchased during the calendar year of the levy,  
20 the property taxes accrued for the seller and the buyer are the amount of the tax levy  
21 prorated to each in proportion to the periods of time each both owned and occupied  
22 the homestead during the year to which the claim relates. The seller may use the  
23 closing agreement pertaining to the sale of the homestead, the property tax bill for  
24 the year before the year to which the claim relates or the property tax bill for the year  
25 to which the claim relates as the basis for computing property taxes accrued, but

1 those taxes are allowable only for the portion of the year during which the seller  
2 owned and occupied the sold homestead. If a household owns and occupies 2 or more  
3 homesteads in the same calendar year, property taxes accrued is the sum of the  
4 prorated property taxes accrued attributable to the household for each of such  
5 homesteads. If the household owns and occupies the homestead for part of the  
6 calendar year and rents a homestead for part of the calendar year, it may include both  
7 the proration of taxes on the homestead owned and rent constituting property taxes  
8 accrued with respect to the months the homestead is rented in computing the amount  
9 of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose  
10 or multidwelling building, property taxes accrued are the percentage of the property  
11 taxes accrued on that part of the multipurpose or multidwelling building occupied  
12 by the household as a principal residence plus that same percentage of the property  
13 taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably  
14 necessary for use of the multipurpose or multidwelling building as a principal  
15 residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part  
16 of a farm, property taxes accrued are the property taxes accrued on up to 120 acres  
17 of the land contiguous to the claimant's principal residence and include the property  
18 taxes accrued on all improvements to real property located on such land, except as  
19 the limitations of s. 71.54 (2) (b) apply.

20 **SECTION 109.** 73.01 (5) (a) of the statutes is amended to read:

21 73.01 (5) (a) Any person who is aggrieved by a determination of the state board  
22 of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination  
23 with the department of revenue and who is aggrieved by the redetermination of the  
24 department of revenue may, within 60 days of the determination of the state board  
25 of assessors or of the department of revenue or, in all other cases, within 60 days after

1 the redetermination but not thereafter, file with the clerk of the commission a  
2 petition for review of the action of the department of revenue and the number of  
3 copies of the petition required by rule adopted by the commission. Any person who  
4 is aggrieved by a determination of the department of transportation under s. 341.405  
5 or 341.45 may, within 30 days after the determination of the department of  
6 transportation, file with the clerk of the commission a petition for review of the action  
7 of the department of transportation and the number of copies of the petition required  
8 by rule adopted by the commission. If a municipality appeals, its appeal shall set  
9 forth that the appeal has been authorized by an order or resolution of its governing  
10 body and the appeal shall be verified by a member of that governing body as  
11 pleadings in courts of record are verified. The clerk of the commission shall transmit  
12 one copy to the department of revenue, or to the department of transportation, and  
13 to each party. In the case of appeals from manufacturing property assessments, the  
14 person assessed shall be a party to a proceeding initiated by a municipality. At the  
15 time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.  
16 The commission shall deposit the fee in the general fund. Within 30 days after such  
17 transmission the department of revenue, except for petitions objecting to  
18 manufacturing property assessments, or the department of transportation, shall file  
19 with the clerk of the commission an original and the number of copies of an answer  
20 to the petition required by rule adopted by the commission and shall serve one copy  
21 on the petitioner or the petitioner's attorney or agent. Within 30 days after service  
22 of the answer, the petitioner may file and serve a reply in the same manner as the  
23 petition is filed. Any person entitled to be heard by the commission under s. 76.38  
24 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission  
25 within the time and in the manner provided for the filing of petitions in income or

1 franchise tax cases. Such papers may be served as a circuit court summons is served  
2 or by certified mail. For the purposes of this subsection, a petition for review is  
3 considered timely filed if mailed by certified mail in a properly addressed envelope,  
4 with postage duly prepaid, which envelope is postmarked before midnight of the last  
5 day for filing.

6 **SECTION 110.** 73.03 (77) of the statutes is created to read:

7 73.03 (77) To annually produce a comparative local government spending  
8 report from information received under s. 73.10 and to create and maintain a web  
9 page on its Internet site to display the information contained in the report.

10 **SECTION 111.** 76.02 (1) of the statutes is amended to read:

11 76.02 (1) “Air carrier company” means any person engaged in the business of  
12 transportation in aircraft of persons or property for hire on regularly scheduled  
13 flights, except an air carrier company whose property is exempt from taxation under  
14 s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, “aircraft” means a completely equipped  
15 operating unit, including spare flight equipment, used as a means of conveyance in  
16 air commerce.

17 **SECTION 112.** 76.025 (5) of the statutes is created to read:

18 76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an  
19 exemption for personal property for entities regulated under this chapter, except for  
20 the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and  
21 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

22 **SECTION 113.** 76.03 (1) of the statutes is amended to read:

23 76.03 (1) The property, both real and personal, including all rights, franchises  
24 and privileges used in and necessary to the prosecution of the business of any

1 company enumerated in s. 76.02 ~~shall be deemed personal property for the purposes~~  
2 ~~of taxation, and shall be valued and assessed together as a unit.~~

3 **SECTION 114.** 76.07 (2) of the statutes is amended to read:

4 76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property  
5 of each of said companies company for assessment shall be made on the same basis  
6 and for the same period of time, as near as may be, as the value of the general  
7 property of the state is ascertained and determined. The department shall prepare  
8 an assessment roll and place thereon after the name of each of said companies  
9 company assessed, the following general description of the property of such company,  
10 to wit which the department shall deem and hold to include the entire property and  
11 franchises of the company specified and all title and interest therein: “Real estate,  
12 right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment,~~  
13 franchises, and all other real estate and personal property of said the company,” in  
14 the case of railroads, and “Real estate, right-of-way, poles, wires, conduits, cables,  
15 devices, appliances, instruments, franchises, and all other real and personal  
16 property of said the company,” in the case of conservation and regulation companies,  
17 and “Real estate, appurtenances, rolling stock, equipment, franchises, and all other  
18 real estate and personal property of said the company,” in the case of air carrier  
19 companies, and “Land and land rights, structures, improvements, mains, pumping  
20 and regulation equipment, services, appliances, instruments, franchises, and all  
21 other real and personal property of said the company,” in the case of pipeline  
22 companies, ~~which description shall be deemed and held to include the entire property~~  
23 ~~and franchises of the company specified and all title and interest therein.~~

24 **SECTION 115.** 76.07 (4g) (a) 10. of the statutes is amended to read:



1           76.07 (4g) (a) 10. Determine the depreciated cost of ~~road~~ real property owned  
2           or rented by the company and used in the operation of the company's business in this  
3           state.

4           **SECTION 116.** 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

5           **SECTION 117.** 76.07 (4g) (a) 13. of the statutes is amended to read:

6           76.07 (4g) (a) 13. ~~Divide the sum of the amounts under subds. 10. and 12.~~  
7           amount under subd. 10. by the depreciated cost of ~~road~~ real property everywhere.

8           **SECTION 118.** 76.074 of the statutes is created to read:

9           **76.074 Property exempt from assessment. (1)** In this section:

10          (a) Notwithstanding s. 76.02, "air carrier company" means any person engaged  
11          in the business of transportation in aircraft of persons or property for hire on  
12          regularly scheduled flights. In this paragraph, "aircraft" has the meaning given in  
13          s. 76.02 (1).

14          (b) "Hub facility" means any of the following:

15           1. A facility at an airport from which an air carrier company operated at least  
16           45 common carrier departing flights each weekday in the prior year and from which  
17           it transported passengers to at least 15 nonstop destinations, as defined by rule by  
18           the department, or transported cargo to nonstop destinations, as defined by rule by  
19           the department.

20           2. An airport or any combination of airports in this state from which an air  
21           carrier company cumulatively operated at least 20 common carrier departing flights  
22           each weekday in the prior year, if the air carrier company's headquarters, as defined  
23           by rule by the department, is in this state.

1           **(2)** Property owned by an air carrier company that operates a hub facility in  
2 this state, if the property is used in the operation of the air carrier company, is exempt  
3 from taxation under this subchapter and from local assessment and taxation.

4           **(3)** For assessments after January 1, 2024, the personal property, as defined  
5 in s. 70.04, of a railroad company is exempt from taxation under this subchapter and  
6 from local assessment and taxation.

7           **SECTION 119.** 76.125 (1) of the statutes is amended to read:

8           76.125 (1) Using the statement of assessments under s. 70.53 and the  
9 statement of taxes under s. 69.61, the department shall determine the net rate of  
10 taxation of commercial property under s. 70.32 (2)(a) 2., and of manufacturing  
11 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided  
12 in subs. (2) to (6). The department shall enter that rate on the records of the  
13 department.

14           **SECTION 120.** 76.24 (2) (a) of the statutes is amended to read:

15           76.24 (2) (a) All taxes paid by any railroad company derived from or  
16 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
17 and their approaches, or car ferries on the basis of the separate valuation provided  
18 for in s. 76.16, shall be distributed annually from the transportation fund to the  
19 towns, villages, and cities in which they are located, pursuant to certification made  
20 by the department of revenue on or before August 15. Beginning with amounts  
21 distributed in ~~2011~~ 2024, the amount distributed to any town, village, or city under  
22 this paragraph may not be less than the amount distributed to it in ~~2010~~ 2023 under  
23 this paragraph. Beginning with amounts distributed in 2025, the amount  
24 distributed to any town, village, or city under this paragraph may not be less than  
25 the amount distributed in 2024.



1                                   **TAX; PREMIER RESORT AREA TAXES;**  
2   **STATE RENTAL VEHICLE**  
3   **FEE; DRY CLEANING FEES**

4           **SECTION 125.** 77.04 (1) of the statutes is amended to read:

5           77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each  
6 forest cropland description in a special column or some other appropriate place in  
7 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which  
8 shall be a sufficient designation that such description is subject to this subchapter.  
9 Such land shall thereafter be assessed and be subject to review under ch. 70, and  
10 such assessment may be used by the department of revenue in the determination of  
11 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
12 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal  
13 of descriptions entered as forest croplands after December 31, 1971, may be  
14 determined by the department of revenue by multiplying the last assessed value of  
15 the land prior to the time of the entry by an annual ratio computed for the state under  
16 sub. (2) to establish the annual assessed value of the description. No tax shall be  
17 levied on forest croplands except the specific annual taxes as provided, except that  
18 any building located on forest cropland shall be assessed as ~~personal~~ real property,  
19 subject to all laws and regulations for the assessment and taxation of general  
20 property.

21           **SECTION 126.** 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and  
22 amended to read:

23           77.51 (12t) (intro.) "Real property construction activities" means activities that  
24 occur at a site where tangible personal property or items or goods under s. 77.52 (1)  
25 (b) or (d) that are applied or adapted to the use or purpose to which real property is

1 devoted are permanently affixed to that real property, ~~if the intent of the person who~~  
2 ~~affixes that property is to make a permanent accession to the real property.~~ “Real  
3 property construction activities” does not include affixing property subject to tax  
4 under s. 77.52 (1) (c) to real property or affixing to real property tangible personal  
5 property that remains tangible personal property after it is affixed. The department  
6 may promulgate rules to determine whether activities that occur at a site where  
7 tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed  
8 to real property are real property construction activities for purposes of this  
9 subchapter. If the classification of property or an activity is not identified by rule,  
10 the department’s determination of whether personal property becomes a part of real  
11 property shall be made by considering the following criteria:

12 **SECTION 127.** 77.51 (12t) (a) to (c) of the statutes are created to read:

13 77.51 (12t) (a) Actual physical annexation to the real property.

14 (b) Application or adaptation to the use or purpose to which the real property  
15 is devoted.

16 (c) An intention on the part of the person making the annexation to make a  
17 permanent accession to the real property.

18 **SECTION 128.** 77.54 (20n) (d) 2. of the statutes is amended to read:

19 77.54 (20n) (d) 2. The retailer manufactures the prepared food ~~in a building~~  
20 on real property assessed as manufacturing property under s. 70.995, or that would  
21 be assessed as manufacturing property under s. 70.995 if the ~~building~~ real property  
22 was located in this state.

23 **SECTION 129.** 77.54 (20n) (d) 3. of the statutes is amended to read:

24 77.54 (20n) (d) 3. The retailer makes no retail sales of prepared food at the  
25 building location described in subd. 2.

1           **SECTION 130.** 77.54 (57d) (b) 1. of the statutes is amended to read:

2           77.54 **(57d)** (b) 1. A person engaged in manufacturing in this state ~~at a building~~  
3 on real property assessed under s. 70.995.

4           **SECTION 131.** Subchapter V (title) of chapter 77 [precedes 77.70] of the statutes  
5 is amended to read:

6   **CHAPTER 77**

7   SUBCHAPTER V

8   COUNTY, MUNICIPALITY, AND

9   SPECIAL DISTRICT SALES

10   AND USE TAXES

11           **SECTION 132.** 77.70 of the statutes is renumbered 77.70 (1) and amended to  
12 read:

13           77.70 **(1)** ~~Any~~ Except as provided in sub. (2), any county desiring to may impose  
14 county sales and use taxes under this subchapter ~~may do so~~ by the adoption of an  
15 ordinance, stating its purpose and referring to this subchapter. The rate of the tax  
16 imposed under this ~~section~~ subsection is 0.5 percent of the sales price or purchase  
17 price. Except as provided in s. 66.0621 (3m), the county sales and use taxes imposed  
18 under this subsection may be imposed only for the purpose of directly reducing the  
19 property tax levy and only in their entirety as provided in this subchapter. That  
20 ordinance shall be effective on ~~the first day of January, the first day of April, the first~~  
21 ~~day of July or the first day of October~~ January 1, April 1, July 1, or October 1. A  
22 certified copy of that ordinance shall be delivered to the secretary of revenue at least  
23 120 days prior to its effective date. The repeal of any such ordinance shall be effective  
24 on December 31. A certified copy of a repeal ordinance shall be delivered to the  
25 secretary of revenue at least 120 days before the effective date of the repeal. Except

1 as provided under s. 77.60 (9), the department of revenue may not issue any  
2 assessment ~~nor~~ or act on any claim for a refund or any claim for an adjustment under  
3 s. 77.585 after the end of the calendar year that is 4 years after the year in which the  
4 county has enacted a repeal ordinance under this ~~section~~ subsection.

5 **SECTION 133.** 77.70 (2) of the statutes is created to read:

6 77.70 (2) In addition to the taxes imposed under sub. (1), a county in which a  
7 1st class city is located may adopt an ordinance to impose sales and use taxes under  
8 this subchapter at the rate of 0.5 percent of the sales price or purchase price. An  
9 ordinance adopted under this subsection shall be effective on January 1, April 1, July  
10 1, or October 1 and the taxes shall be imposed only in their entirety as provided in  
11 this subchapter. A certified copy of the ordinance shall be delivered to the secretary  
12 of revenue at least 120 days prior to its effective date. The repeal of any such  
13 ordinance shall be effective on December 31. A certified copy of a repeal ordinance  
14 shall be delivered to the secretary of revenue at least 120 days before the effective  
15 date of the repeal. Except as provided under s. 77.60 (9), the department of revenue  
16 may not issue any assessment or act on any claim for a refund or any claim for an  
17 adjustment under s. 77.585 after the end of the calendar year that is 4 years after  
18 the year in which the county has enacted a repeal ordinance under this subsection.

19 **SECTION 134.** 77.701 of the statutes is created to read:

20 **77.701 Adoption by municipal ordinance.** A 1st class city may adopt an  
21 ordinance to impose a sales and use tax under this subchapter at the rate of 2.0  
22 percent of the sales price or purchase price. An ordinance adopted under this section  
23 shall be effective on January 1, April 1, July 1, or October 1, and the taxes shall be  
24 imposed only in their entirety as provided in this subchapter. A certified copy of the  
25 ordinance shall be delivered to the secretary of revenue at least 120 days prior to its

1 effective date. The repeal of any such ordinance shall be effective on December 31.  
2 A certified copy of a repeal ordinance shall be delivered to the secretary of revenue  
3 at least 120 days before the effective date of the repeal. Except as provided under  
4 s. 77.60 (9), the department of revenue may not issue any assessment or act on any  
5 claim for a refund or any claim for an adjustment under s. 77.585 after the end of the  
6 calendar year that is 4 years after the year in which the city has enacted a repeal  
7 ordinance under this section.

8 **SECTION 135.** 77.71 of the statutes is amended to read:

9 **77.71 Imposition of county, municipality, and special district sales and**  
10 **use taxes.** Whenever a ~~county~~ sales and use tax ordinance is adopted under s. 77.70  
11 or 77.701 or a special district resolution is adopted under s. 77.705 or 77.706, the  
12 following taxes are imposed:

13 (1) For the privilege of selling, licensing, leasing, or renting tangible personal  
14 property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and  
15 (d), and for the privilege of selling, licensing, performing, or furnishing services a  
16 sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county  
17 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under  
18 s. 77.705 or 77.706 in the case of a special district tax of the sales price from the sale,  
19 license, lease, or rental of tangible personal property and the items, property, and  
20 goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub.  
21 (4), sold, licensed, leased, or rented at retail in the county, municipality, or special  
22 district, or from selling, licensing, performing, or furnishing services described under  
23 s. 77.52 (2) in the county, municipality, or special district.

24 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
25 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under



1 s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every  
2 person storing, using, or otherwise consuming in the county, municipality, or special  
3 district tangible personal property, or items, property, or goods specified under s.  
4 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property,  
5 good, or service is subject to the state use tax under s. 77.53, except that a receipt  
6 indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer  
7 of liability for the tax under this subsection and except that if the buyer has paid a  
8 similar local tax in another state on a purchase of the same tangible personal  
9 property, item, property, good, or service that tax shall be credited against the tax  
10 under this subsection and except that for motor vehicles that are used for a purpose  
11 in addition to retention, demonstration, or display while held for sale in the regular  
12 course of business by a dealer the tax under this subsection is imposed not on the  
13 purchase price but on the amount under s. 77.53 (1m).

14 **(3)** An excise tax is imposed upon a contractor engaged in construction  
15 activities within the county or special district at the rates under s. 77.70 in the case  
16 of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the  
17 rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price  
18 of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c),  
19 or (d) that are used in constructing, altering, repairing, or improving real property  
20 and that became a component part of real property in that county, municipality, or  
21 special district, except that if the contractor has paid the sales tax of a county,  
22 municipality, or special district in this state on that tangible personal property, item,  
23 property, or good, or has paid a similar local sales tax in another state on a purchase  
24 of the same tangible personal property, item, property, or good, that tax shall be  
25 credited against the tax under this subsection.

1           (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
2 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under  
3 s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every  
4 person storing, using, or otherwise consuming a motor vehicle, boat, recreational  
5 vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered  
6 or titled with this state and if that property is to be customarily kept in a county that  
7 has in effect an ordinance under s. 77.70, in a municipality that has in effect an  
8 ordinance under s. 77.701, or in a special district that has in effect a resolution under  
9 s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in  
10 another state on a purchase of the same property, that tax shall be credited against  
11 the tax under this subsection. The lease or rental of a motor vehicle, boat,  
12 recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this  
13 subsection if the lease or rental does not require recurring periodic payments.

14           (5) An excise tax is imposed on the purchase price for the lease or rental of a  
15 motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at  
16 the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the  
17 case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a  
18 special district tax upon every person storing, using, or otherwise consuming in the  
19 county, municipality, or special district the motor vehicle, boat, recreational vehicle,  
20 as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled  
21 with this state and if the lease or rental does not require recurring periodic  
22 payments, except that a receipt indicating that the tax under sub. (1) had been paid  
23 relieves the purchaser of liability for the tax under this subsection and except that  
24 if the purchaser has paid a similar local tax in another state on the same lease or

1 rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r),  
2 or aircraft, that tax shall be credited against the tax under this subsection.

3 **SECTION 136.** 77.73 (2), (2m) and (3) of the statutes are amended to read:

4 **77.73 (2)** Counties, municipalities, and special districts do not have  
5 jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and  
6 goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except  
7 snowmobiles, trailers, semitrailers, limited use off-highway motorcycles, as defined  
8 in s. 23.335 (1) (o), all-terrain vehicles, and utility terrain vehicles, purchased in a  
9 sale that is consummated in another county, municipality, or special district in this  
10 state that does not have in effect an ordinance or resolution imposing the taxes under  
11 this subchapter and later brought by the buyer into the county, municipality, or  
12 special district that has imposed a tax under s. 77.71 (2).

13 **(2m)** Counties, municipalities, and special districts do not have jurisdiction to  
14 impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle,  
15 boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or  
16 rental does not require recurring periodic payments and if the purchaser received the  
17 property in another county, municipality, or special district in this state and then  
18 brings the property into a county, municipality, or special district that imposes the  
19 tax under s. 77.71 (5).

20 **(3)** Counties, municipalities, and special districts have jurisdiction to impose  
21 the taxes under this subchapter on retailers who file, or who are required to file, an  
22 application under s. 77.52 (7) or who register, or who are required to register, under  
23 s. 77.53 (9) or (9m), regardless of whether such retailers are engaged in business in  
24 the county, municipality, or special district, as provided in s. 77.51 (13g). A retailer  
25 who files, or is required to file, an application under s. 77.52 (7) or who registers, or

1 is required to register, under s. 77.53 (9) or (9m) shall collect, report, and remit to the  
2 department the taxes imposed under this subchapter for all counties, municipalities,  
3 or special districts that have an ordinance or resolution imposing the taxes under  
4 this subchapter.

5 **SECTION 137.** 77.75 of the statutes is amended to read:

6 **77.75 Reports.** Every person subject to county, municipality, or special district  
7 sales and use taxes shall, for each reporting period, record that person's sales made  
8 in the county, municipality, or special district that has imposed those taxes  
9 separately from sales made elsewhere in this state and file a report as prescribed by  
10 the department of revenue.

11 **SECTION 138.** 77.76 (1) of the statutes is amended to read:

12 **77.76 (1)** The department of revenue shall have full power to levy, enforce, and  
13 collect county, municipality, and special district sales and use taxes and may take any  
14 action, conduct any proceeding, impose interest and penalties, and in all respects  
15 proceed as it is authorized to proceed for the taxes imposed by subch. III. The  
16 department of transportation and the department of natural resources may  
17 administer the county, municipality, and special district sales and use taxes in regard  
18 to items under s. 77.61 (1).

19 **SECTION 139.** 77.76 (2) of the statutes is amended to read:

20 **77.76 (2)** Judicial and administrative review of departmental determinations  
21 shall be as provided in subch. III for state sales and use taxes, and no county,  
22 municipality, or special district may intervene in any matter related to the levy,  
23 enforcement, and collection of the taxes under this subchapter.

24 **SECTION 140.** 77.76 (3) of the statutes is amended to read:

1           77.76 (3) From the appropriation under s. 20.835 (4) (g) the department of  
2 revenue shall distribute 98.25 percent of the county taxes reported for each enacting  
3 county, minus the county portion of the retailers' discounts, to the county and shall  
4 indicate the taxes reported by each taxpayer, no later than 75 days following the last  
5 day of the calendar quarter in which such amounts were reported. In this subsection,  
6 the "county portion of the retailers' discount" is the amount determined by  
7 multiplying the total retailers' discount by a fraction the numerator of which is the  
8 gross county sales and use taxes payable and the denominator of which is the sum  
9 of the gross state and county sales and use taxes payable. The county taxes  
10 distributed shall be increased or decreased to reflect subsequent refunds, audit  
11 adjustments, and all other adjustments of the county taxes previously distributed.  
12 Interest paid on refunds of county sales and use taxes shall be paid from the  
13 appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1)  
14 (a). The Except as provided in s. 77.70 (2), a county may retain the amount it receives  
15 or it may distribute all or a portion of the amount it receives to the towns, villages,  
16 cities, and school districts in the county. After receiving notice from the department  
17 of revenue, a county shall reimburse the department for the amount by which any  
18 refunds, including interest, of the county's sales and use taxes that the department  
19 pays or allows in a reporting period exceeds the amount of the county's sales and use  
20 taxes otherwise payable to the county under this subsection for the same or  
21 subsequent reporting period. Any county receiving a report under this subsection  
22 is subject to the duties of confidentiality to which the department of revenue is  
23 subject under s. 77.61 (5) and (6).

24           **SECTION 141.** 77.76 (3r) of the statutes is created to read:

1           77.76 (3r) The department shall distribute 98.25 percent of the municipality  
2 taxes reported for each enacting municipality, minus the municipality portion of the  
3 retailers' discounts, to the municipality and shall indicate the taxes reported by each  
4 taxpayer, no later than 75 days following the last day of the calendar quarter in which  
5 such amounts were reported. In this subsection, the "municipality portion of the  
6 retailers' discount" is the amount determined by multiplying the total retailers'  
7 discount by a fraction the numerator of which is the gross municipality sales and use  
8 taxes payable and the denominator of which is the sum of the gross state and  
9 municipality sales and use taxes payable. The municipality taxes distributed shall  
10 be increased or decreased to reflect subsequent refunds, audit adjustments, and all  
11 other adjustments of the municipality taxes previously distributed. Interest paid on  
12 refunds of municipality sales and use taxes shall be paid at the rate paid by this state  
13 under s. 77.60 (1) (a). Any municipality receiving a report under this subsection is  
14 subject to the duties of confidentiality to which the department of revenue is subject  
15 under s. 77.61 (5) and (6).

16           **SECTION 142.** 77.76 (4) of the statutes is amended to read:

17           77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected  
18 for taxes imposed by special districts under ss. 77.705 and 77.706 and 1.75 percent  
19 of the taxes collected for taxes imposed by counties under s. 77.70 and for taxes  
20 imposed by municipalities under s. 77.701 to cover costs incurred by the state in  
21 administering, enforcing, and collecting the tax. All interest and penalties collected  
22 shall be deposited and retained by this state in the general fund.

23           **SECTION 143.** 77.77 (1) (a) of the statutes is amended to read:

24           77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2)  
25 or the lease, rental, or license of tangible personal property and property, items, and

1 goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this  
2 subchapter, and the incremental amount of tax caused by a rate increase applicable  
3 to those services, leases, rentals, or licenses is due, beginning with the first billing  
4 period starting on or after the effective date of the county ordinance, municipal  
5 ordinance, special district resolution, or rate increase, regardless of whether the  
6 service is furnished or the property, item, or good is leased, rented, or licensed to the  
7 customer before or after that date.

8 **SECTION 144.** 77.77 (1) (b) of the statutes is amended to read:

9 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)  
10 or the lease, rental, or license of tangible personal property and property, items, and  
11 goods specified under s. 77.52 (1) (b), (c), and (d) is not subject to the taxes under this  
12 subchapter, and a decrease in the tax rate imposed under this subchapter on those  
13 services first applies, beginning with bills rendered on or after the effective date of  
14 the repeal or sunset of a county ordinance, municipal ordinance, or special district  
15 resolution imposing the tax or other rate decrease, regardless of whether the service  
16 is furnished or the property, item, or good is leased, rented, or licensed to the  
17 customer before or after that date.

18 **SECTION 145.** 77.77 (3) of the statutes is amended to read:

19 77.77 (3) The sale of building materials to contractors engaged in the business  
20 of constructing, altering, repairing or improving real estate for others is not subject  
21 to the taxes under this subchapter, and the incremental amount of tax caused by the  
22 rate increase applicable to those materials is not due, if the materials are affixed and  
23 made a structural part of real estate, and the amount payable to the contractor is  
24 fixed without regard to the costs incurred in performing a written contract that was  
25 irrevocably entered into prior to the effective date of the county ordinance, municipal

1 ordinance, special district resolution, or rate increase or that resulted from the  
2 acceptance of a formal written bid accompanied by a bond or other performance  
3 guaranty that was irrevocably submitted before that date.

4 **SECTION 146.** 77.78 of the statutes is amended to read:

5 **77.78 Registration.** No motor vehicle, boat, snowmobile, recreational vehicle,  
6 as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain  
7 vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is  
8 required to be registered by this state may be registered or titled by this state unless  
9 the registrant files a sales and use tax report and pays the county tax, municipal tax,  
10 and special district tax at the time of registering or titling to the state agency that  
11 registers or titles the property. That state agency shall transmit those tax revenues  
12 to the department of revenue.

13 **SECTION 147.** 77.84 (1) of the statutes is amended to read:

14 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located  
15 shall enter in a special column or other appropriate place on the tax roll the  
16 description of each parcel of land designated as managed forest land, and shall  
17 specify, by the designation “MFL-O” or “MFL-C”, the acreage of each parcel that is  
18 designated open or closed under s. 77.83. The land shall be assessed and is subject  
19 to review under ch. 70. Except as provided in this subchapter, no tax may be levied  
20 on managed forest land, except that any building, improvements, and fixtures on  
21 managed forest land is subject to taxation as ~~personal~~ real property under ch. 70.

22 **SECTION 148.** 78.55 (1) of the statutes is amended to read:

23 78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11 (42) (a) 1.~~  
24 76.02 (1).

25 **SECTION 149.** 79.015 of the statutes is amended to read:



1           **79.015 Statement of estimated payments.** The department of revenue, on  
2 or before September 15 of each year, shall provide to each municipality and county  
3 a statement of estimated payments to be made in the next calendar year to the  
4 municipality or county under ss. 79.035, 79.036, 79.04, and 79.05.

5           **SECTION 150.** 79.02 (2) (b) of the statutes is amended to read:

6           79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall  
7 equal 15 percent of the municipality's or county's estimated payments under ss.  
8 79.035 and 79.04, 50 percent of the municipality's or county's estimated payments  
9 under s. 79.036, and 100 percent of the municipality's estimated payments under s.  
10 79.05. Upon certification by the department of revenue, the estimated payment  
11 under s. 79.05 may be distributed before the 4th Monday in July.

12           **SECTION 151.** 79.02 (3) (a) of the statutes is renumbered 79.02 (3) and amended  
13 to read:

14           79.02 (3) Subject to s. 59.605 (4), payments to each municipality and county in  
15 November shall equal that municipality's or county's entitlement under ss. 79.035,  
16 79.036, 79.04, and 79.05 for the current year, minus the amount distributed to the  
17 municipality or county under sub. (2) (b).

18           **SECTION 152.** 79.036 of the statutes is created to read:

19           **79.036 Supplemental county and municipal aid. (1)** (a) Beginning with  
20 the distributions in 2024, each county shall receive in each year a payment from the  
21 supplemental county aid account under s. 25.491 (2) equal to 15 percent of the  
22 amount received by the county in 2024 under s. 79.035.

23           (b) Beginning with the distributions in 2024, in addition to the payment under  
24 par. (a), each county for which the quotient of the amount received by the county in  
25 2024 under s. 79.035 divided by the county's population in 2022 is less than the

1 quotient of the total amount distributed to counties in 2024 under s. 79.035 divided  
2 by the state's total population shall receive a per capita aid payment under this  
3 paragraph. The total amount to be distributed to counties under this paragraph is  
4 an amount equal to the difference resulting from subtracting the total amount  
5 distributed to counties under par. (a) from the amount for the year in the  
6 supplemental county aid account under s. 25.491 (2). Each county eligible for a  
7 payment under this paragraph shall receive an amount calculated by the  
8 department of revenue equal to the county's population multiplied by a uniform per  
9 capita rate determined as necessary to distribute the total amount available for  
10 distribution under this paragraph. No county may receive an amount under this  
11 paragraph that exceeds 500 percent of the amount received by the county in 2024  
12 under s. 79.035.

13 (2) (a) 1. Beginning with the distributions in 2024, each municipality shall  
14 receive in each year a payment from the supplemental municipal aid account under  
15 s. 25.491 (3) equal to \$30,000 or 15 percent of the amount received by the  
16 municipality in 2024 under s. 79.035, whichever is greater.

17 2. Beginning with the distributions in 2024, in addition to the payment under  
18 subd. 1., each municipality for which the quotient of the amount received by the  
19 municipality in 2024 under s. 79.035 divided by the municipality's population in  
20 2022 is less than the quotient of the total amount distributed to municipalities in  
21 2024 under s. 79.035 divided by the state's total population shall receive a per capita  
22 aid payment under this subdivision. The total amount to be distributed to  
23 municipalities under this subdivision is an amount equal to the difference resulting  
24 from subtracting the total amount distributed to municipalities under subd. 1. from  
25 the amount for the year in the supplemental municipal aid account under s. 25.491

1 (3). Each municipality eligible for a payment under this subdivision shall receive an  
2 amount calculated by the department of revenue equal to the municipality's  
3 population multiplied by a uniform per capita rate determined as necessary to  
4 distribute the total amount available for distribution under this subdivision.

5 3. a. No municipality with a population less than 10,000 may receive an amount  
6 under this paragraph that exceeds 500 percent of the amount received by the  
7 municipality in 2024 under s. 79.035.

8 b. No municipality with a population of 10,000 or greater may receive an  
9 amount under this paragraph that exceeds 300 percent of the amount received by the  
10 municipality in 2024 under s. 79.035.

11 (b) Beginning with the distributions in 2024, in addition to the payment under  
12 par. (a) 1., each municipality with a population of at least 10,000 and not more than  
13 200,000 and for which the equalized value per capita is less than the average  
14 equalized value per capita for all municipalities with a population of at least 10,000  
15 and not more than 200,000 shall receive an equalized value per capita payment  
16 under this paragraph from the account under s. 25.491 (4). The total amount to be  
17 distributed to municipalities under this paragraph is equal to the amount for the  
18 year in the account under s. 25.491 (4). Each municipality eligible for a payment  
19 under this paragraph shall receive an amount calculated by the department of  
20 revenue as follows:

21 1. Divide the municipality's equalized value per capita by the average  
22 equalized value per capita for all municipalities with a population of at least 10,000  
23 and not more than 200,000.

24 2. Subtract the amount determined under subd. 1. from 1.

1           3. Multiply the amount determined under subd. 2. by the municipality's  
2 population.

3           4. Multiply the amount determined under subd. 3. by a uniform factor  
4 determined as necessary to distribute the total amount available for distribution  
5 under this paragraph.

6           **SECTION 153.** 79.05 (2) (c) of the statutes is amended to read:

7           79.05 (2) (c) Its municipal budget; exclusive of principal and interest on  
8 long-term debt and exclusive of revenue sharing payments under s. 66.0305,  
9 payments of premiums under s. 66.0137 (5) (c) 1. and 1m., payments received under  
10 s. 79.036, expenditures of payments due to the termination of a tax incremental  
11 district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures  
12 of grant payments under s. 16.297 (1m), unreimbursed expenses related to an  
13 emergency declared under s. 323.10, expenditures from moneys received pursuant  
14 to P.L. 111-5, and expenditures made pursuant to a purchasing agreement with a  
15 school district whereby the municipality makes purchases on behalf of the school  
16 district; for the year of the statement under s. 79.015 increased over its municipal  
17 budget as adjusted under sub. (6); exclusive of principal and interest on long-term  
18 debt and exclusive of revenue sharing payments under s. 66.0305, payments of  
19 premiums under s. 66.0137 (5) (c) 1. and 1m., payments received under s. 79.036,  
20 expenditures of payments due to the termination of a tax incremental district under  
21 s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant  
22 payments under s. 16.297 (1m), unreimbursed expenses related to an emergency  
23 declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5,  
24 and expenditures made pursuant to a purchasing agreement with a school district  
25 whereby the municipality makes purchases on behalf of the school district; for the

1 year before that year by less than the sum of the inflation factor and the valuation  
2 factor, rounded to the nearest 0.10 percent.

3 **SECTION 154.** 79.096 (1) of the statutes is renumbered 79.096 (1) (a).

4 **SECTION 155.** 79.096 (1) (b) of the statutes is created to read:

5 79.096 (1) (b) Beginning in 2025, and in each year thereafter, the department  
6 of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c),  
7 an amount equal to the property taxes levied on the items of personal property  
8 described under s. 70.111 (28) for the property tax assessments as of January 1, 2023.

9 **SECTION 156.** 79.096 (2) (a) of the statutes is renumbered 79.096 (2) (a) (intro.)  
10 and amended to read:

11 79.096 (2) (a) (intro.) Each municipality shall report to the department of  
12 revenue, in the time and manner determined by the department, the all of the  
13 following:

14 1. The amount of the property taxes levied on the items of personal property  
15 described under s. 70.111 (27) (b) for the property tax assessments as of January 1,  
16 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

17 **SECTION 157.** 79.096 (2) (a) 2. of the statutes is created to read:

18 79.096 (2) (a) 2. The amount of the property taxes levied on the items of  
19 personal property described under s. 70.111 (28) for the property tax assessments as  
20 of January 1, 2023, on behalf of the municipality and on behalf of other taxing  
21 jurisdictions.

22 **SECTION 158.** 79.096 (2) (c) of the statutes is created to read:

23 79.096 (2) (c) If a municipality does not timely electronically file the report  
24 required by the department of revenue under par. (a), the following reductions shall

1 be made to the municipality's personal property aid distributed under sub. (1) (b) in  
2 2025:

3 1. Reduction of 25 percent, if not filed by June 30, 2024.

4 2. Forfeiture of the municipality's aid under sub. (1) (b), if not filed by July 15,  
5 2024.

6 **SECTION 159.** 79.096 (2) (d) of the statutes is created to read:

7 79.096 (2) (d) If a municipality does not electronically file the report required  
8 by the department of revenue under par. (a) by July 15, 2024, the department may  
9 use the best information available to calculate the aid to distribute under sub. (1) (b)  
10 in 2025 to the applicable taxing jurisdictions.

11 **SECTION 160.** 174.065 (3) of the statutes is amended to read:

12 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
13 license taxes may be collected in ~~the same manner as in s. 74.55 and a civil action~~  
14 under ch. 799 for the collecting of personal property taxes, if the action is brought  
15 within 6 years after the January 1 of the year in which the taxes are required to be  
16 paid.

17 **SECTION 161.** 706.05 (2m) (b) 3. of the statutes is created to read:

18 706.05 (2m) (b) 3. Descriptions of property specified under s. 70.17 (3).

19 **SECTION 162.** 815.18 (3) (intro.) of the statutes is amended to read:

20 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
21 the following property is exempt, except as specifically provided in this section and  
22 ss. ~~70.20 (2), 71.91 (5m) and (6), 74.55 (2) and 102.28 (5):~~

23 **SECTION 163.** 978.05 (6) (a) of the statutes is amended to read:

24 978.05 (6) (a) Institute, commence or appear in all civil actions or special  
25 proceedings under and perform the duties set forth for the district attorney under ch.

1 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),  
2 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,  
3 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection  
4 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and  
5 938 as the judge may request and perform all appropriate duties and appear if the  
6 district attorney is designated in specific statutes, including matters within chs. 782,  
7 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority  
8 of the county board to designate, under s. 48.09 (5), that the corporation counsel  
9 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)  
10 or 938.09 (6), the district attorney as an appropriate person to represent the interests  
11 of the public under s. 48.14 or 938.14.

12 **SECTION 164.** Laws of 1937, chapter 201, section 1 (4), as last affected by laws  
13 of 1947, chapter 357, is amended to read:

14 [Laws of 1937, chapter 201] Section 1 (4) “Employe” shall mean any person  
15 regularly employed by the county at an annual wage or salary payable at stated  
16 intervals, including any person who is employed by the state but who receives part  
17 of his wage or salary from the county \* \* \*, but not including any person in the service  
18 of a county with a population of at least 750,000 who had never been employed by  
19 the county in a position covered by the county retirement system, who was, as of  
20 January 1 of the year following the county’s election to join the Wisconsin Retirement  
21 System under s. 40.21 (1) of the statutes, not employed by the county, and who is  
22 hired after January 1 of the year following the county’s election to join the Wisconsin  
23 Retirement System under s. 40.21 (1) of the statutes. In the event of a question  
24 arising as to the right of any person in the service of the county to be classified as an  
25 employe under this act, the decision of the board shall be final. “Employe” does not

1 include any individual eligible to participate in a retirement plan established by a  
2 county with a population of at least 750,000 under the federal Omnibus Budget  
3 Reconciliation Act of 1990.

4 **SECTION 165.** Laws of 1937, chapter 201, section 14A is created to read:

5 [Laws of 1937, chapter 201] Section 14A. TERMINATION OF RETIREMENT SYSTEM.

6 The board of a system in a county with a population of at least 750,000 shall  
7 terminate the retirement system within a practicable time after the final payment  
8 has been made to members or their beneficiaries, in accordance with any  
9 requirements of the federal Internal Revenue Code. At no time after July 1, 2023,  
10 or the effective date of this section ... [LRB inserts date], whichever is later, may a  
11 county create a new retirement system under chapter 201, laws of 1937. This section  
12 does not apply to any individual eligible to participate in a retirement plan  
13 established by a county with a population of at least 750,000 under the Omnibus  
14 Budget Reconciliation Act of 1990.

15 **SECTION 166.** Laws of 1937, chapter 201, section 21, as created by laws of 1965,  
16 chapter 405, is amended to read:

17 [Laws of 1937, chapter 201] Section 21. For the purpose of best protecting the  
18 employes subject to this act by granting supervisory authority over each retirement  
19 system created hereunder to the governmental unit most involved therewith, it is  
20 declared to be the legislative policy that the future operation of each such retirement  
21 system is a matter of local affair and government and shall not be construed to be a  
22 matter of state-wide concern. Each county which is required to establish and  
23 maintain a retirement system pursuant to this act is hereby empowered, by county  
24 ordinance, to make any changes in such retirement system which hereafter may be  
25 deemed necessary or desirable for the continued operation of such retirement



1 system, but no such change shall operate to diminish or impair the annuities,  
2 benefits or other rights of any person who is a member of such retirement system  
3 prior to the effective date of any such change. In a county with a population of at least  
4 750,000 that has established a retirement system pursuant to this act, the county  
5 and board shall continue to amend, create, and repeal ordinances and rules,  
6 administer benefits, discharge their duties with respect to the retirement system,  
7 and take any other actions necessary to administer the system and maintain the  
8 qualified tax status of the system under the federal Internal Revenue Code until the  
9 plan is terminated under section 14A of this act. The county and board may not make  
10 any enhancements to the benefits for employes who remain in the retirement system.

11 **SECTION 167.** Laws of 1937, chapter 396, section 1 (3) (b) is amended to read:

12 [Laws of 1937, chapter 396] Section 1 (3) (b). “City agency” shall mean any  
13 board, commission, division, department, office or agency of the city government,  
14 including its sewerage commission, school board, auditorium board, fire and police  
15 departments, annuity and pension board, board of vocational and adult education,  
16 Wisconsin Center District, housing authority, water department, Veolia Milwaukee  
17 with respect to employes who are participants in the retirement system of  
18 Milwaukee on the effective date of this paragraph ... [LRB inserts date], and public  
19 school teachers’ annuity and retirement fund, by which an employe of the city or city  
20 agency is paid.

21 **SECTION 168.** Laws of 1937, chapter 396, section 1 (4) (e) 2m. is created to read:

22 [Laws of 1937, chapter 396] Section 1 (4) (e) 2m. Who are in the service of a city  
23 of the first class, or a city agency of a city of the first class in a county with a  
24 population of at least 750,000; who as of January 1 of the year following the city’s  
25 election to join the Wisconsin Retirement System under s. 40.21 (1) of the statutes,

1 had never been employees of the city or an agency of the city; and who are hired after  
2 January 1 of the year following the city's election to join the Wisconsin Retirement  
3 System under s. 40.21 (1) of the statutes.

4 **SECTION 169.** Laws of 1937, chapter 396, section 15 (1), as created by laws of  
5 1947, chapter 441, is amended to read:

6 [Laws of 1937, chapter 396] Section 15 (1) For the purpose of giving to cities of  
7 the first class the largest measure of self-government with respect to pension  
8 annuity and retirement systems compatible with the constitution and general law,  
9 it is hereby declared to be the legislative policy that all future amendments and  
10 alterations to this act are matters of local affair and government and shall not be  
11 construed as an enactment of state-wide concern. Cities of the first class are hereby  
12 empowered to amend or alter the provisions of this act in the manner prescribed by  
13 section 66.01 of the statutes; provided that no such amendment or alteration shall  
14 modify the annuities, benefits or other rights of any persons who are members of the  
15 system prior to the effective date of such amendment or alteration. In a city of the  
16 first class in a county with a population of at least 750,000 that has established a  
17 retirement system pursuant to this act, the city and board shall continue to amend,  
18 create, and repeal ordinances and rules, administer benefits, discharge their duties  
19 with respect to the retirement system, and take any other actions necessary to  
20 administer the system and maintain the qualified tax status of the system under the  
21 federal Internal Revenue Code until the plan is terminated under section 16A of this  
22 act. The city and board may not make any enhancements to the benefits for employes  
23 who remain in the retirement system.

24 **SECTION 170.** Laws of 1937, chapter 396, section 16A is created to read:

1 [Laws of 1937, chapter 396] Section 16A. TERMINATION OF RETIREMENT SYSTEM.  
2 The retirement system shall be terminated within a practicable time after the final  
3 payment has been made to members or their beneficiaries, in accordance with any  
4 requirements of the federal Internal Revenue Code. At no time after July 1, 2023,  
5 or the effective date of this section .... [LRB inserts date], whichever is later, may a  
6 city create a retirement system under chapter 396, laws of 1937.

7 **SECTION 171. Nonstatutory provisions.**

8 (1) REPORTS FROM TAXING JURISDICTIONS. Each taxing jurisdiction shall report  
9 to the department of revenue, in the time and manner determined by the  
10 department, the amount of the property taxes levied on all items of personal property  
11 for the property tax assessments as of January 1, 2023.

12 (2) STATEWIDE CONCERN. Notwithstanding any provision of laws of 1937,  
13 chapters 201 and 396, and subsequent amendments to those laws, the treatment of  
14 ss. 59.875 (4) and 62.625 and of laws of 1937, chapter 201, sections 1 (4), 14A, and  
15 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A is a matter of  
16 statewide concern and is not a matter of local affair or government.

17 (3) MILWAUKEE CITY AND COUNTY RETIREMENT SYSTEMS. As soon as possible after  
18 the city or county of Milwaukee makes an election to join the Wisconsin Retirement  
19 System under s. 40.21 (1), the city of Milwaukee employes' retirement system and  
20 the Milwaukee county retirement plan shall submit to the legislative reference  
21 bureau for publication in the Wisconsin Administrative Register a notice specifying  
22 the date the ordinance was passed.

23 **SECTION 172. Fiscal changes.**

24 (1) PROJECT POSITIONS FOR REPEAL OF PERSONAL PROPERTY TAX. In the schedule  
25 under s. 20.005 (3) for the appropriation to the department of revenue under s. 20.566

1 (2) (a), the dollar amount for fiscal year 2023-24 is increased by \$150,000 and the  
2 dollar amount for fiscal year 2024-25 is increased by \$150,000 to increase the  
3 authorized FTE positions for the department by 2.0 GPR project positions for the  
4 period ending July 1, 2025, to implement the repeal under this act of personal  
5 property taxes under ch. 70.

6 **SECTION 173. Initial applicability.**

7 (1) **ELIMINATION OF THE PERSONAL PROPERTY TAX.** The repeal of ss. 60.85 (1) (f),  
8 66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d., 71.28  
9 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12., and 76.69; the renumbering and amendment  
10 of s. 77.51 (12t); the amendment of ss. 26.03 (1m) (b) (intro.), 33.01 (9) (a), (am) 1. and  
11 2., (ar) 1., and (b) 1., 60.85 (1) (h) 1. c. and (o), 66.0435 (3) (c) 1. (intro.) and (g) and  
12 (9), 66.1105 (2) (f) 1. c. and (i) 2., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5) (a) 1.,  
13 70.10, 70.13 (1), (2), (3), and (7), 70.15 (2), 70.17 (1), 70.174, 70.18 (1) and (2), 70.19,  
14 70.20, 70.21 (1), (1m) (intro.), and (2), 70.22 (1) and (2) (a), 70.27 (1), (3) (a), (4), (5),  
15 and (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), (2), (3), (4), and (5), 70.36  
16 (1) and (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2.  
17 and (b) (intro.), 70.68 (1), 70.73 (1) (b), (c), and (d), 70.84, 70.855 (1) (intro.), (a), and  
18 (b), 70.995 (1) (a), (4), (5), (7) (b), (8) (b) 1., and (12) (a), 71.07 (5n) (a) 5. a. and 9. (intro.)  
19 and a. and (d) 2., (6e) (a) 5., and (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a. and 9. (intro.)  
20 and a. and (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2) and (4g) (a) 10.  
21 and 13., 76.125 (1), 76.24 (2) (a), 76.31, 76.82, 77.04 (1), 77.54 (20n) (d) 2. and 3. and  
22 (57d) (b) 1., 77.84 (1), 78.55 (1), 174.065 (3), 815.18 (3) (intro.), and 978.05 (6) (a); and  
23 the creation of 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17  
24 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 76.025 (5), 76.074, 77.51 (12t)

1 (a) to (c), 79.096 (1) (b) and (2) (a) 2., (c), and (d), and 706.05 (2m) (b) 3. first apply  
2 to the property tax assessments as of January 1, 2024.

3 **SECTION 174. Effective dates.** This act takes effect on the day after  
4 publication, except as follows:

5 (1) The treatment of ss. 59.875 (4) and 62.625 and of laws of 1937, chapter 201,  
6 sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1),  
7 and 16A takes effect on January 1 of the year following the year that the city or  
8 county, respectively, elects to join the Wisconsin Retirement System under s. 40.21  
9 (1).

10 (2) The treatment of ss. 70.119 (3) (c), 73.03 (77), 79.015, 79.02 (2) (b) and (3)  
11 (a) and (e), 79.036, and 79.05 (2) (c) and (3) (d) take effect on July 1, 2024.

12 (END)