



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBb0660/2

ALL:cdc

**SENATE AMENDMENT 5,
TO SENATE SUBSTITUTE AMENDMENT 2,
TO SENATE BILL 45**

July 2, 2025 - Offered by Senators HESSELBEIN, SMITH, SPREITZER, DRAKE, L. JOHNSON, ROYS, CARPENTER, DASSLER-ALFHEIM, HABUSH SINYKIN, KEYESKI, LARSON, PFAFF, RATCLIFF and WALL.

At the locations indicated, amend the substitute amendment as follows:

1. At the appropriate places, insert all of the following:

“SECTION 1. 5.45 of the statutes is created to read:

5.45 Election administration grants. From the appropriation under s. 20.510 (1) (bp), the commission shall award grants to municipalities for election administration expenses.

SECTION 2. 13.48 (20v) of the statutes is renumbered 16.095, and 16.095 (1), (2), (3), (4) and (5), as renumbered, are amended to read:

16.095 (1) The ~~building commission~~ department shall establish and operate a grant program under this ~~subsection~~ section to assist nonstate organizations and cities, villages, towns, counties, and tribal governments to carry out construction

projects having a statewide public purpose, as determined by the building commission or as specified in subs. (6) to (14).

(2) From the appropriation under s. ~~20.867 (3) (x)~~ 20.505 (1) (aw), the ~~building commission~~ department may award a grant to any nonstate organization for a construction project ~~that satisfies par. (a)~~ having a statewide public purpose, as determined by the building commission under sub. (1) or as specified in sub. (7) (a), (8) (a), (9) (a), (10) (a), (11) (a), or (14) (a), if the grant is approved by the building commission.

(3) Before approving each grant under sub. (2) or (6), the building commission shall determine that the nonstate organization or city, village, town, county, or tribal government carrying out the project has secured additional funding for the project from nonstate revenue sources in an amount that is equal to at least half of the total cost of the project.

(4) If the ~~building commission~~ department awards a grant under ~~par. (b)~~ sub. (2), and if, for any reason, the space that is constructed or otherwise improved with funds from the grant is not used for one or more public purposes determined by the building commission under ~~par. (a)~~ sub. (1), or for the grants described in subs. (6) to (14), the public purposes specified in those subsections, the state shall retain an ownership interest in the constructed or otherwise improved space equal to the amount of the state's grant.

(5) The ~~building commission~~ department is prohibited from awarding a grant under ~~par. (b)~~ sub. (2) or (6) unless the department of ~~administration~~ has reviewed and approved plans for the construction project associated with the grant. Notwithstanding ss. 16.85 (1) and 16.855 (1m), the department of ~~administration~~ is

prohibited from supervising any services or work or letting any contract for the project. Section 16.87 does not apply to the project.

SECTION 3. 16.095 (6) to (14) of the statutes are created to read:

16.095 **(6)** (a) The legislature finds and determines that providing assistance to local governments to construct facilities that provide public services to help citizens of the state is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to provide the department with the authority to award grants to any city, village, town, county, or tribal government for construction projects of public buildings.

(b) From the appropriation under s. 20.505 (1) (r), the department may award grants to cities, villages, towns, counties, and tribal governments to assist with construction projects, as specified in par. (a), or as specified in sub. (11) (a), (12) (a), or (13) (a), if the grant is approved by the building commission.

(7) (a) The legislature finds and determines that providing assistance to local communities to provide facilities and services to help citizens of the state overcome life circumstances and to improve the ability of local communities to address homelessness is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to assist the New Community Shelter, Inc., in the construction of a permanent supportive housing facility in Brown County.

(b) The building commission may approve and the department may award a grant under sub. (2) of up to \$4,000,000 to assist the New Community Shelter, Inc., in the construction of a facility, as described in par. (a).

(8) (a) The legislature finds and determines that providing out-of-school care

that inspires local youth to be contributing, productive, and responsible members of their communities through intentional programming that supports positive character development and unique opportunities to grow as individuals, while addressing a shortage of dental care, mental health services, and preventative health services for youth of underserved populations is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to assist the YMCA of Metropolitan Milwaukee, Inc., and Community Smiles Dental in carrying out renovation of the historic Wisconsin Avenue School in the city of Milwaukee for use as a health and wellness center.

(b) The building commission may approve and the department may award a grant under sub. (2) of up to \$6,000,000 to assist the YMCA of Metropolitan Milwaukee, Inc., and Community Smiles Dental in the renovation of the Wisconsin Avenue School, as described in par. (a).

(9) (a) The legislature finds and determines that assisting local communities to provide facilities and services to help citizens of the state overcome life circumstances and to improve the ability of local communities to address food insecurity and enhance equitable access to nutritious food is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to assist the Second Harvest Foodbank of Southern Wisconsin, Inc., in constructing a new facility to expand food processing, storage, and distribution.

(b) The building commission may approve and the department may award a grant under sub. (2) of up to \$15,000,000 to assist the Second Harvest Foodbank of Southern Wisconsin, Inc., in the construction of a facility, described in par. (a)

(10) (a) The legislature finds and determines that preserving Wisconsin's transportation heritage, expanding historical educational programs, and enhancing the state's tourism, thereby strengthening local economies is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to assist the Colfax Railroad Museum, Inc., in constructing and renovating museum facilities in the village of Colfax to protect and display historical railroad artifacts.

(b) The building commission may approve and the department may award a grant under sub. (2) of up to \$860,000 to assist the Colfax Railroad Museum, Inc., in the construction and renovation of museum facilities, as described in par. (a).

(11) (a) The legislature finds and determines that enhancing tourism to the state, thereby strengthening local economies is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to assist the city of Green Bay in the construction and development of a public market.

(b) The building commission may approve and the department may award a grant under sub. (6) of up to \$3,000,000 to assist the city of Green Bay in the construction and development of a public market, as described in par. (a).

(12) (a) The legislature finds that increasing access to learning materials in communities across the state will enhance and enrich the state's workforce, thereby strengthening the state's economy and increasing the resilience of the state's citizens. It is therefore in the public interest, and it is the public policy of this state, to assist the city of Glendale in the construction of a new library that will serve the

communities of Bayside, Fox Point, Glendale, and River Hills, as well as all of Milwaukee County through the Milwaukee County Federated Library System.

(b) The building commission may approve and the department may award a grant under sub. (6) of up to \$4,250,000 to assist the city of Glendale in the construction of a new public library, as described in par. (a).

(13) (a) The legislature finds and determines that providing child care and out-of-school care that addresses provider shortages or assists meeting the demand for child care services in rural or remote areas in this state, thereby equipping the state's workforce to fully engage in the state's economy, is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to provide \$2,000,000 to a nonstate organization or a city, village, town, county, or tribal government in this state for the purchase, construction, or renovation of a child care center in the southwest region of the state.

(b) The building commission may approve and the department may award a grant under sub. (2) or (6) of up to \$2,000,000 to assist in the construction, development, or renovation of a child care center, as described in par. (a).

(14) (a) The legislature finds and determines that providing early child education and care that addresses provider shortages or assists meeting the demand for early child education services in areas of need equips the state's workforce to fully engage in the state's economy and is a statewide responsibility of statewide dimension. It is therefore in the public interest, and it is the public policy of this state, to provide \$2,500,000 to Wellpoint Care Network, Inc., to assist in

renovating an existing facility in the city of Milwaukee to establish a child care center.

(b) The building commission may approve and the department may award a grant under sub. (2) of up to \$2,500,000 to Wellpoint Care Network, Inc., to assist in the renovation of a facility, as described in par. (a).

SECTION 4. 16.17 of the statutes is created to read:

16.17 Translation services. From the appropriation under s. 20.505 (1) (cp), the department may provide assistance to state agencies for costs related to translation services that are provided to a state agency through a contract with the state.

SECTION 5. 16.3063 of the statutes is created to read:

16.3063 Affordable housing and workforce development grants. (1)
DEFINITION. In this section, “local governmental unit” means a city, village, town, county, or school district.

(2) GRANTS. From the appropriation under s. 20.505 (7) (fo), the department shall establish a competitive grant program to award grants to local governmental units and businesses, whether operated for profit or not for profit, for the purpose of funding the start-up of programs that focus on the development of the skilled workforce through the building or rehabilitation of affordable housing in their communities. The department may establish eligibility requirements and other program guidelines for the grant program under this subsection.

SECTION 6. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

2025-26 2026-27**20.155 Public service commission****(3) AFFILIATED GRANT PROGRAMS****(a) Broadband expansion grants;**

general purpose revenue	GPR	C	400,000,000	-0-
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**20.165 Safety and professional services,
department of****(1) PROFESSIONAL REGULATION AND ADMINISTRATIVE
SERVICES****(b) Cost offsets for 3rd-party**

administered trade examinations	GPR	A	181,900	181,900
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20.255 Public instruction, department of**(3) AIDS TO LIBRARIES, INDIVIDUALS AND
ORGANIZATIONS**

(fw) Mentor Greater Milwaukee	GPR	B	150,000	150,000
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20.505 Administration, Department of**(1) SUPERVISION AND MANAGEMENT**

(cp) Translation services	GPR	A	500,000	500,000
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20.566 Revenue, department of

(1) COLLECTION OF TAXES

(gc) Administration of transit

authority taxes	PR	A	-0-	-0-
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(gh) Administration of regional

transit authority fees	PR	A	-0-	-0-
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SECTION 7. 20.155 (3) (a) of the statutes is created to read:

20.155 (3) (a) *Broadband expansion grants; general purpose revenue.* As a continuing appropriation, the amounts in the schedule for broadband expansion grants under s. 196.504 (2).

SECTION 2. 20.165 (2) (b) of the statutes is created to read:

20.165 (2) (b) *Cost offsets for 3rd-party administered trade examinations.* The amounts in the schedule to reduce the cost of examinations required to obtain an occupational license, as defined in s. 101.02 (1) (a) 2., that are administered by a 3rd party.

SECTION 8. 20.255 (3) (fw) of the statutes is created to read:

20.255 (3) (fw) *Mentor Greater Milwaukee.* Biennially, the amounts in the schedule for grants to Mentor Greater Milwaukee, Inc., under s. 115.28 (69).

SECTION 9. 20.505 (1) (aw) of the statutes is created to read:

20.505 (1) (aw) *Grants for local projects.* As a continuing appropriation, the amounts in the schedule for grants awarded under s. 16.095 to assist nonstate organizations to carry out construction projects having a statewide public purpose.

SECTION 10. 20.505 (1) (cp) of the statutes is created to read:

20.505 (1) (cp) *Translation services.* The amounts in the schedule for assistance under s. 16.17.

SECTION 11. 20.505 (1) (r) of the statutes is created to read:

20.505 (1) (r) *Local construction project grants.* From the local government fund, as a continuing appropriation, the amounts in the schedule for grants awarded under s. 16.095 (6) to assist cities, villages, towns, counties, and tribal governments to carry out construction projects having a statewide public purpose.

SECTION 12. 20.505 (7) (fo) of the statutes is created to read:

20.505 (7) (fo) *Affordable housing and workforce development grants.* Biennially, the amounts in the schedule for grants under s. 16.3063.

SECTION 13. 20.510 (1) (bp) of the statutes is created to read:

20.510 (1) (bp) *Election administration; local aids.* Biennially, the amounts in the schedule for election administration grants under s. 5.45 and 2025 Wisconsin Act (this act), section 9112 (1).

SECTION 14. 20.566 (1) (gc) of the statutes is created to read:

20.566 (1) (gc) *Administration of transit authority taxes.* From the moneys received from the appropriation account under s. 20.835 (4) (gc), the amounts in the schedule for the purpose of administering the transit authority taxes imposed under s. 77.708. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered balance in this appropriation account shall be transferred to the appropriation account under s. 20.835 (4) (gc).

SECTION 15. 20.566 (1) (gh) of the statutes is created to read:

20.566 (1) (gh) *Administration of regional transit authority fees.* The amounts in the schedule for administering the fees imposed under subch. XIV of ch. 77. An amount equal to 2.55 percent of all moneys received from the fees imposed under subch. XIV of ch. 77 shall be credited to this appropriation. Notwithstanding s.

20.001 (3) (a), at the end of each fiscal year the unencumbered balance in this appropriation account that exceeds 10 percent of the expenditures from this appropriation during the fiscal year shall be transferred to the appropriation account under s. 20.835 (4) (gh).

SECTION 16. 20.566 (1) (gi) (title) of the statutes is amended to read:

20.566 (1) (gi) (title) *Administration of municipality taxes of 1st class cities.*

SECTION 17. 20.566 (1) (gj) of the statutes is created to read:

20.566 (1) (gj) *Administration of municipality taxes; generally.* From the moneys transferred from the appropriation account under s. 20.835 (4) (gj), the amounts in the schedule for administering the municipality taxes imposed under s. 77.702. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered balance of this appropriation account lapses to the general fund.

SECTION 18. 20.835 (1) (a) of the statutes is created to read:

20.835 (1) (a) *Property tax freeze incentive payments.* A sum sufficient to make the payments under s. 79.06.

SECTION 19. 20.835 (4) (gc) of the statutes is created to read:

20.835 (4) (gc) *Transit authority taxes.* All moneys received from the taxes imposed under s. 77.708, and from the appropriation account under s. 20.566 (1) (gc), for the purpose of distribution to the transit authorities that adopt a resolution imposing taxes under subch. V of ch. 77, except that 1.5 percent of those tax revenues collected under subch. V of ch. 77 shall be credited to the appropriation account under s. 20.566 (1) (gc).

SECTION 20. 20.835 (4) (gh) of the statutes is created to read:

20.835 (4) (gh) *Regional transit authority fees.* All moneys received from the fees imposed under subch. XIV of ch. 77, and from the appropriation account under s. 20.566 (1) (gh), for distribution to regional transit authorities created under s. 66.1039 (2), except that 2.55 percent of the moneys received from the fees imposed under subch. XIV of ch. 77 shall be credited to the appropriation account under s. 20.566 (1) (gh).

SECTION 21. 20.835 (4) (gi) (title) of the statutes is amended to read:

20.835 (4) (gi) (title) *Municipality taxes of 1st class cities.*

SECTION 22. 20.835 (4) (gj) of the statutes is created to read:

20.835 (4) (gj) *Municipality taxes; generally.* All moneys received from the taxes imposed under s. 77.702 for distribution to the municipalities that enact an ordinance imposing taxes under that section and for interest payments on refunds under s. 77.76 (3t), except that 0.75 percent of those tax revenues collected under that section shall be credited to the appropriation account under s. 20.566 (1) (gj).

SECTION 23. 23.09 (2) (d) (intro.) of the statutes is amended to read:

23.09 (2) (d) *Lands, acquisition.* (intro.) Acquire by purchase, lease or agreement, and receive by gifts or devise, lands or waters suitable for the purposes enumerated in this paragraph, and maintain such lands and waters for such purposes; and, ~~except for the purpose specified under subd. 12.,~~ may condemn lands or waters suitable for such purposes after obtaining approval of the appropriate standing committees of each house of the legislature as determined by the presiding officer thereof:

SECTION 24. 25.491 (1) (c) 3. of the statutes is created to read:

25.491 (1) (c) 3. The percentage change in the estimated amount of revenues received from the taxes imposed under ss. 77.52 and 77.53 for the previous fiscal year from the immediately preceding fiscal year, as specified for that fiscal year as outlined in the summary of estimated general fund taxes under the biennial budget act prepared by the legislative fiscal bureau, multiplied by the amount credited to the account under sub. (8) in the previous fiscal year.

SECTION 25. 25.491 (8) of the statutes is amended to read:

25.491 (8) There is established in the local government fund a separate account that is designated "municipal services" to make payments as determined under s. 70.119 (7). In fiscal year 2025-26, an amount equal to the total amount of the payments made in the previous fiscal year under s. 70.119 (7) shall be credited to this account. In fiscal year 2026-27, and in each fiscal year thereafter, an amount equal to the amount credited to this account in the previous fiscal year, increased by the percentage change in the amount of revenues received from the taxes imposed under ss. 77.52 and 77.53 for the previous fiscal year from the immediately preceding fiscal year as determined under sub. (1), shall be credited to this account.

SECTION 26. 25.491 (13) of the statutes is created to read:

25.491 (13) There is established in the local government fund a separate account that is designated the "local construction project grants account" to make the payments under s. 16.095 (6). All interest earnings of the local government fund shall be credited to this account.

SECTION 27. 27.01 (2) (a) of the statutes is amended to read:

27.01 (2) (a) Acquire by purchase, lease or agreement lands or waters suitable for state park purposes and may acquire such lands and waters by condemnation

after obtaining approval of the senate and assembly committees on natural resources. ~~The power of condemnation may not be used for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~

SECTION 28. 27.019 (10) of the statutes is amended to read:

27.019 (10) ACQUISITION OF LAND. Any county in which there does not exist a county park commission acting through its rural planning committee may acquire by gift, grant, devise, donation, purchase, condemnation or otherwise, with the consent of the county board, a sufficient tract or tracts of land for the reservation for public use of river fronts, lake shores, picnic groves, outlook points from hilltops, places of special historic interest, memorial grounds, parks, playgrounds, sites for public buildings, and reservations in and about and along and leading to any or all of the same, and to develop and maintain the same for public use. ~~The power of condemnation may not be used for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~

SECTION 29. 27.05 (3) of the statutes is amended to read:

27.05 (3) Acquire, in the name of the county, by purchase, land contract, lease, condemnation, or otherwise, with the approval and consent of the county board, such tracts of land or public ways as it deems suitable for park purposes; including lands in any other county not more than three-fourths of a mile from the county line; but no land so acquired shall be disposed of by the county without the consent

of said commission, and all moneys received for any such lands, or any materials, so disposed of, shall be paid into the county park fund hereinafter established. ~~The power of condemnation may not be used for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~

SECTION 30. 27.065 (1) (a) of the statutes is amended to read:

27.065 (1) (a) The county board of any county which shall have adopted a county system of parks or a county system of streets and parkways, pursuant to s. 27.04, may acquire the lands necessary for carrying out all or part of such plan by gift, purchase, condemnation or otherwise; provided, however, that no lands shall be acquired by condemnation unless and until the common council of the city or the board of trustees of the village or the board of supervisors of the town wherein such land is situated shall consent thereto. ~~The power of condemnation may not be used for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~ The cost of acquiring such lands by purchase or condemnation may be paid in whole or in part by the county or by the property to be benefited thereby, as the county board shall direct but in no case shall the amount assessed to any parcel of real estate exceed the benefits accruing thereto; provided, that no assessment for paying the cost of acquiring lands may be levied or collected against the property to be benefited until the governing body of the city, village or town where such lands are located has by resolution determined that the public

welfare will be promoted thereby. Title to all lands acquired hereunder shall be an estate in fee simple.

SECTION 31. 27.08 (2) (b) of the statutes is amended to read:

27.08 (2) (b) To acquire in the name of the city for park, parkway, boulevard or pleasure drive purposes by gift, devise, bequest or condemnation, either absolutely or in trust, money, real or personal property, or any incorporeal right or privilege; ~~except that no lands may be acquired by condemnation for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5c); or a pedestrian way, as defined in s. 346.02 (8) (a).~~ Gifts to any city of money or other property, real or personal, either absolutely or in trust, for park, parkway, boulevard or pleasure drive purposes shall be accepted only after they shall have been recommended by the board to the common council and approved by said council by resolution. Subject to the approval of the common council the board may execute every trust imposed upon the use of property or property rights by the deed, testament or other conveyance transferring the title of such property to the city for park, parkway, boulevard or pleasure drive purposes.

SECTION 32. 27.08 (2) (c) of the statutes is amended to read:

27.08 (2) (c) Subject to the approval of the common council to buy or lease lands in the name of the city for park, parkway, boulevard or pleasure drive purposes within or without the city and, with the approval of the common council, to sell or exchange property no longer required for its purposes. Every city is authorized, upon recommendation of its officers, board or body having the control

and management of its public parks, to acquire by condemnation in the name of the city such lands within or without its corporate boundaries as it may need for public parks, parkways, boulevards and pleasure drives. ~~The power of condemnation may not be used for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~

SECTION 33. 32.015 of the statutes is repealed.

SECTION 34. 32.02 (11) of the statutes is amended to read:

32.02 (11) Any housing authority created under ss. 66.1201 to 66.1211; redevelopment authority created under s. 66.1333; community development authority created under s. 66.1335; local cultural arts district created under subch. V of ch. 229, subject to s. 229.844 (4) (c); ~~or~~ local exposition district created under subch. II of ch. 229; or transit authority created under s. 66.1039.

SECTION 35. 32.05 (1) (a) of the statutes is amended to read:

32.05 (1) (a) Except as provided under par. (b), a county board of supervisors or a county highway committee when so authorized by the county board of supervisors, a city council, a village board, a town board, a sewerage commission governing a metropolitan sewerage district created by ss. 200.05 or 200.21 to 200.65, the secretary of transportation, a commission created by contract under s. 66.0301, a joint local water authority created by contract under s. 66.0823, a transit authority created under s. 66.1039, a housing authority under ss. 66.1201 to 66.1211, a local exposition district created under subch. II of ch. 229, a local cultural arts district created under subch. V of ch. 229, a redevelopment authority under s.

66.1333 or a community development authority under s. 66.1335 shall make an order providing for the laying out, relocation and improvement of the public highway, street, alley, storm and sanitary sewers, watercourses, water transmission and distribution facilities, mass transit facilities, airport, or other transportation facilities, gas or leachate extraction systems to remedy environmental pollution from a solid waste disposal facility, housing project, redevelopment project, cultural arts facilities, exposition center or exposition center facilities which shall be known as the relocation order. This order shall include a map or plat showing the old and new locations and the lands and interests required. A copy of the order shall, within 20 days after its issue, be filed with the county clerk of the county wherein the lands are located or, in lieu of filing a copy of the order, a plat may be filed or recorded in accordance with s. 84.095.

SECTION 36. 32.07 (2) of the statutes is amended to read:

32.07 (2) The petitioner shall determine necessity if application is by the state or any commission, department, board or other branch of state government or by a city, village, town, county, school district, board, commission, public officer, commission created by contract under s. 66.0301, joint local water authority under s. 66.0823, transit authority created under s. 66.1039, redevelopment authority created under s. 66.1333, local exposition district created under subch. II of ch. 229, local cultural arts district created under subch. V of ch. 229, housing authority created under ss. 66.1201 to 66.1211 or for the right-of-way of a railroad up to 100 feet in width, for a telegraph, telephone or other electric line, for the right-of-way for

a gas pipeline, main or service or for easements for the construction of any elevated structure or subway for railroad purposes.

SECTION 37. 32.51 (1) (intro.) of the statutes is amended to read:

32.51 (1) PURPOSES. (intro.) In addition to the powers granted under subch. I ~~and subject to the limitations under s. 32.015~~, any city may condemn or otherwise acquire property under this subchapter for:

SECTION 38. 40.02 (28) of the statutes is amended to read:

40.02 (28) “Employer” means the state, including each state agency, any county, city, village, town, school district, other governmental unit or instrumentality of 2 or more units of government now existing or hereafter created within the state, any federated public library system established under s. 43.19 whose territory lies within a single county with a population of 750,000 or more, a local exposition district created under subch. II of ch. 229, a transit authority created under s. 66.1039, and a long-term care district created under s. 46.2895, except as provided under ss. 40.51 (7) and 40.61 (3). “Employer” does not include a local cultural arts district created under subch. V of ch. 229. Each employer shall be a separate legal jurisdiction for OASDHI purposes.

SECTION 39. 49.155 (1m) (intro.) of the statutes is amended to read:

49.155 (1m) ELIGIBILITY. (intro.) Except as provided in sub. (3g), the department shall determine, contract with a county department or agency to determine, or contract with a county department or agency to share determination of the eligibility of individuals residing in a particular geographic region or who are members of a particular Indian tribal unit for child care subsidies under this

~~section. Under this section, and subject to sub. (2), an individual~~ subsection and sub. (1p). A parent of a child receiving early intervention services under s. 51.44,
may receive a subsidy for child care ~~for a child who has not attained the age of 13 or, if the child is disabled, who has not attained the age of 19, under this subsection if the individual meets~~ all of the following conditions are met:

SECTION 40. 49.155 (1m) (a) (intro.) of the statutes is amended to read:

49.155 (1m) (a) (intro.) Subject to sub. (2), ~~the individual is a parent of a child who meets the requirement under s. 49.145 (2) (c) and who is under the age of 13 or, if the child is disabled, is under the age of 19; or is a relative who, under s. 48.57 (3m) or (3n) or 48.62, is providing care and maintenance for a child who meets the requirement under s. 49.145 (2) (c) and who is under the age of 13 or, if the child is disabled, is under the age of 19; and child care services for that child are needed in order for the individual to participate in an approved activity. An individual who is eligible to receive a child care subsidy under this subsection shall remain eligible for that subsidy for a period of 3 months after the individual permanently ceases participation in the approved activity or until the department or the county department or agency redetermines the individual's eligibility, whichever is earlier. In this paragraph, "approved activity" means any of the following:~~

SECTION 41. 49.155 (1m) (am) of the statutes is created to read:

49.155 (1m) (am) The child meets the requirement under s. 49.145 (2) (c).

SECTION 42. 49.155 (1m) (b) (intro.) of the statutes is amended to read:

49.155 (1m) (b) (intro.) ~~Except as provided in par. (bm), the~~ The individual meets the eligibility criteria under all of the following:

SECTION 43. 49.155 (1m) (bm) of the statutes is repealed.

SECTION 44. 49.155 (1m) (c) 1. (intro.) of the statutes is amended to read:

49.155 **(1m)** (c) 1. (intro.) Except as provided in subds. 1d., ~~1g., 1h.,~~ 1m., 2., and 3., the gross income of the individual's family is at or below 200 percent of the poverty line for a family the size of the individual's family. In calculating the gross income of the family, the department or county department or agency determining eligibility shall include court-ordered child or family support payments received by the individual, if those support payments exceed \$1,250 per month, and income described under s. 49.145 (3) (b) 1. and 3., except that, in calculating farm and self-employment income, the department or county department or agency determining eligibility shall include the sum of the following:

SECTION 45. 49.155 (1m) (c) 1g. of the statutes is repealed.

SECTION 46. 49.155 (1m) (c) 1h. of the statutes is repealed.

SECTION 47. 49.155 (1m) (cm) (intro.) of the statutes is renumbered 49.155 (1m) (cm) and amended to read:

49.155 **(1m)** (cm) The total liquid assets of the individual's family do not exceed \$25,000. ~~This paragraph does not apply if the individual is any of the following:~~

SECTION 48. 49.155 (1m) (cm) 1. of the statutes is repealed.

SECTION 49. 49.155 (1m) (cm) 2. of the statutes is repealed.

SECTION 50. 49.155 (1m) (cm) 3. of the statutes is repealed.

SECTION 51. 49.155 (1p) of the statutes is created to read:

49.155 **(1p)** ELIGIBILITY FOR PARENTS OF CHILDREN RECEIVING EARLY INTERVENTION SERVICES. A parent of a child receiving early intervention services

under s. 51.44 may receive a subsidy for child care under this subsection if all of the following conditions are met:

(a) Subject to sub. (2), the child has not attained the age of 13 or, if the child is disabled, the child has not attained the age of 19, and child care is needed for the child.

(b) The child meets the requirement under s. 49.145 (2) (c).

(c) The child is immunized as required under s. 252.04. Notwithstanding s. 252.04 (3), for purposes of this paragraph the immunization requirement may only be waived for reasons of health or religion.

SECTION 52. 49.155 (2) of the statutes is amended to read:

49.155 **(2)** ELIGIBILITY BASED ON THE CHILD'S AGE. Notwithstanding ~~sub. subs. (1m) (intro.) and (a) (intro.) and (1p) (a)~~, an individual does not lose eligibility for a child care subsidy for a child who attains the age of 13 or, if the child is disabled, attains the age of 19 until the department or the county department or agency redetermines the individual's eligibility.

SECTION 53. 49.155 (3m) (a) of the statutes is amended to read:

49.155 **(3m)** (a) The department shall issue benefits directly to individuals who are eligible for subsidies under this section or pay or reimburse child care providers, county departments or agencies, or tribal governing bodies for child care services under this section. The department may also contract with and provide grants to private nonprofit agencies that provide child care for children of migrant workers. The department may pay or reimburse a Wisconsin Works agency for child care that the Wisconsin Works agency provides to the children of Wisconsin Works

participants and applicants or that the Wisconsin Works agency arranges to meet immediate, short-term child care needs of participants prior to authorization of a subsidy under sub. (1m) or (1p).

SECTION 54. 59.52 (6) (a) of the statutes is amended to read:

59.52 (6) (a) *How acquired; purposes.* Take and hold land acquired under ch. 75 and acquire, lease or rent property, real and personal, for public uses or purposes of any nature, including without limitation acquisitions for county buildings, airports, parks, recreation, highways, dam sites in parks, parkways and playgrounds, flowages, sewage and waste disposal for county institutions, lime pits for operation under s. 59.70 (24), equipment for clearing and draining land and controlling weeds for operation under s. 59.70 (18), ambulances, acquisition and transfer of real property to the state for new collegiate institutions or research facilities, and for transfer to the state for state parks and for the uses and purposes specified in s. 23.09 (2) (d). ~~The power of condemnation may not be used to acquire property for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~

SECTION 55. 60.782 (2) (d) of the statutes is amended to read:

60.782 (2) (d) Lease or acquire, including by condemnation, any real property situated in this state that may be needed for the purposes of s. 23.09 (19), 23.094 (3g) or 30.275 (4). ~~The power of condemnation may not be used to acquire property for the purpose of establishing or extending a recreational trail; a bicycle way, as~~

~~defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as defined in s. 346.02 (8) (a).~~

SECTION 56. 61.34 (3) (a) of the statutes is renumbered 61.34 (3) and amended to read:

61.34 (3) ACQUISITION AND DISPOSAL OF PROPERTY. ~~Except as provided in par. (b), the~~ The village board may acquire property, real or personal, within or outside the village, for parks, libraries, recreation, beautification, streets, water systems, sewage or waste disposal, harbors, improvement of watercourses, public grounds, vehicle parking areas, and for any other public purpose; may acquire real property within or contiguous to the village, by means other than condemnation, for industrial sites; may improve and beautify the same; may construct, own, lease and maintain buildings on such property for instruction, recreation, amusement and other public purposes; and may sell and convey such property. Condemnation shall be as provided by ch. 32.

SECTION 57. 61.34 (3) (b) of the statutes is repealed.

SECTION 58. 62.22 (1) (a) of the statutes is renumbered 62.22 (1) and amended to read:

62.22 (1) PURPOSES. ~~Except as provided in par. (b), the~~ The governing body of any city may by gift, purchase or condemnation acquire property, real or personal, within or outside the city, for parks, recreation, water systems, sewage or waste disposal, airports or approaches thereto, cemeteries, vehicle parking areas, and for any other public purpose; may acquire real property within or contiguous to the city, by means other than condemnation, for industrial sites; may improve and

beautify the same; may construct, own, lease and maintain buildings on such property for public purposes; and may sell and convey such property. The power of condemnation for any such purpose shall be as provided by ch. 32.

SECTION 59. 62.22 (1) (b) of the statutes is repealed.

SECTION 60. 62.23 (17) (a) (intro.) of the statutes is amended to read:

62.23 (17) (a) (intro.) ~~Except as provided in par. (am), cities~~ Cities may acquire by gift, lease, purchase, or condemnation any lands within its corporate limits for establishing, laying out, widening, enlarging, extending, and maintaining memorial grounds, streets, squares, parkways, boulevards, parks, playgrounds, sites for public buildings, and reservations in and about and along and leading to any or all of the same or any lands adjoining or near to such city for use, sublease, or sale for any of the following purposes:

SECTION 61. 62.23 (17) (am) of the statutes is repealed.

SECTION 62. 66.0301 (1) (a) of the statutes is amended to read:

66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section “municipality” means the state or any department or agency thereof, or any city, village, town, county, or school district, the opportunity schools and partnership programs under subch. IX of ch. 115 and subch. II of ch. 119, the superintendent of schools opportunity schools and partnership program under s. 119.33, or any public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, solid waste management system created under s. 59.70 (2), local exposition district created under subch. II of ch. 229, local professional baseball park district

created under subch. III of ch. 229, local professional football stadium district created under subch. IV of ch. 229, local cultural arts district created under subch. V of ch. 229, transit authority created under s. 66.1039, long-term care district under s. 46.2895, water utility district, mosquito control district, municipal electric company, county or city transit commission, commission created by contract under this section, taxation district, regional planning commission, housing authority created under s. 66.1201, redevelopment authority created under s. 66.1333, community development authority created under s. 66.1335, or city-county health department.

SECTION 63. 66.1039 of the statutes is created to read:

66.1039 Transit authorities. (1) DEFINITIONS. In this section:

- (a) “Authority” means a transit authority created under this section.
- (b) “Bonds” means any bonds, interim certificates, notes, debentures, or other obligations of an authority issued under this section.
- (c) “Common carrier” means any of the following:
 - 1. A common motor carrier, as defined in s. 194.01 (1).
 - 2. A contract motor carrier, as defined in s. 194.01 (2).
 - 3. A railroad subject to ch. 195, as described in s. 195.02 (1) and (3).
 - 4. A water carrier, as defined in s. 195.02 (5).
- (d) “Comprehensive unified local transportation system” means a transportation system that is comprised of motor bus lines and any other local public transportation facilities, the major portion of which is located within, or the

major portion of the service of which is supplied to the inhabitants of, the jurisdictional area of the authority.

(em) “Metropolitan area” means a metropolitan statistical area as designated by the U.S. office of management and budget.

(f) “Municipality” means any city, village, or town.

(g) “Participating political subdivision” means a political subdivision that is a member of an authority, either from the time of creation of the authority or by later joining the authority.

(h) “Political subdivision” means a municipality or county.

(i) “Transportation system” means all land, shops, structures, equipment, property, franchises, and rights of whatever nature required for transportation of passengers within the jurisdictional area of the authority and, only to the extent specifically authorized under this section, outside the jurisdictional area of the authority. “Transportation system” includes elevated railroads, subways, underground railroads, motor vehicles, motor buses, and any combination thereof, and any other form of mass transportation, but does not include transportation excluded from the definition of “common motor carrier” under s. 194.01 (1) or charter or contract operations to, from, or between points that are outside the jurisdictional area of the authority.

(2) CREATION OF TRANSIT AUTHORITIES. (f) *Statewide regional transit authorities.* 1. Any 2 or more political subdivisions located within the same metropolitan area may jointly create a transit authority that is a public body corporate and politic and a separate governmental entity and that is known by a

name that includes the words “regional transit authority,” if the governing body of each political subdivision adopts a resolution authorizing the political subdivision to become a member of the authority and all the resolutions are identical to each other. Except as provided in subd. 2. and sub. (13), once created, the members of the authority shall consist of all political subdivisions that adopt resolutions, as provided in this subdivision. Once created, the authority may transact business and exercise any powers granted to it under this section.

2. After an authority is created under subd. 1., any political subdivision located in whole or in part within a metropolitan area located in whole or in part within an authority’s jurisdiction may join the authority if the governing body of the political subdivision adopts a resolution identical to the existing resolutions of the authority’s participating political subdivisions and the authority’s board of directors approves the political subdivision’s joinder.

3. The jurisdictional area of an authority created under this paragraph is the geographic area formed by the combined territorial boundaries of all participating political subdivisions of the authority.

(3) TRANSIT AUTHORITY GOVERNANCE. (a) The powers of an authority shall be vested in its board of directors. Directors shall be appointed for 4-year terms. A majority of the board of directors’ full authorized membership constitutes a quorum for the purpose of conducting the authority’s business and exercising its powers. Action may be taken by the board of directors upon a vote of a majority of the directors present and voting, unless the bylaws of the authority require a larger number.

(fm) The board of directors of an authority created under sub. (2) (f) consists of the following members:

1. One member from each participating political subdivision that is a county, appointed by the county executive of each county and approved by the county board except that, if the county does not have an elected county executive, the member shall be appointed by the county board chairperson and approved by the county board.

2. One member from each of the two participating political subdivisions that are municipalities, if any, having the highest population, appointed by the mayor and approved by the common council or appointed by the village president and approved by the village board or appointed by the town board chairperson and approved by the town board, as applicable.

3. One member appointed by the governor.

4. Not more than 2 members from participating political subdivisions that are municipalities other than those identified under subd. 2., appointed by the mayor and approved by the common council or appointed by the village president and approved by the village board or appointed by the town board chairperson and approved by the town board, as applicable. If the authority opts to include members under this subdivision on the board of directors, the bylaws of the authority shall include a provision specifying a method by which the members appointed under this subdivision shall rotate among the participating political subdivisions not entitled to make an appointment under subd. 2.

(g) The bylaws of an authority shall govern its management, operations, and

administration, consistent with the provisions of this section, and shall include provisions specifying all of the following:

1. The functions or services to be provided by the authority.
2. The powers, duties, and limitations of the authority.
3. The maximum rate of the taxes that may be imposed by the authority under sub. (4) (s), not to exceed the maximum rate specified in s. 77.708 (1).

(4) POWERS. Notwithstanding s. 59.84 (2) and any other provision of this chapter or ch. 59 or 85, an authority may do all of the following, to the extent authorized in the authority's bylaws:

(a) Establish, maintain, and operate a comprehensive unified local transportation system primarily for the transportation of persons.

(b) Acquire a comprehensive unified local transportation system and provide funds for the operation and maintenance of the system. Upon the acquisition of a comprehensive unified local transportation system, the authority may:

1. Operate and maintain it or lease it to an operator or contract for its use by an operator.
2. Contract for superintendence of the system with an organization that has personnel with the requisite experience and skill.
3. Delegate responsibility for the operation and maintenance of the system to an appropriate administrative officer, board, or commission of a participating political subdivision.
4. Maintain and improve railroad rights-of-way and improvements on these rights-of-way for future use.

(c) Contract with a public or private organization to provide transportation services in lieu of directly providing these services.

(d) Purchase and lease transportation facilities to public or private transit companies that operate within and outside the jurisdictional area.

(e) Apply for federal aids to purchase transportation facilities considered essential for the authority's operation.

(f) Coordinate specialized transportation services, as defined in s. 85.21 (2) (g), for residents who reside within the jurisdictional area and who are disabled or aged 60 or older, including services funded under 42 USC 3001 to 3057o, 42 USC 5001, and 42 USC 5011 (b), under ss. 49.43 to 49.499 and 85.21, and under other public funds administered by the county. An authority may contract with a county that is a participating political subdivision for the authority to provide specialized transportation services, but an authority is not an eligible applicant under s. 85.21 (2) (e) and may not receive payments directly from the department of transportation under s. 85.21.

(g) Acquire, own, hold, use, lease as lessor or lessee, sell or otherwise dispose of, mortgage, pledge, or grant a security interest in any real or personal property or service.

(h) Acquire property by condemnation using the procedure under s. 32.05 for the purposes set forth in this section.

(i) Enter upon any state, county, or municipal street, road, or alley, or any public highway for the purpose of installing, maintaining, and operating the authority's facilities. Whenever the work is to be done in a state, county, or

municipal highway, street, road, or alley, the public authority having control thereof shall be duly notified, and the highway, street, road, or alley shall be restored to as good a condition as existed before the commencement of the work with all costs incident to the work to be borne by the authority.

(j) Fix, maintain, and revise fees, rates, rents, and charges for functions, facilities, and services provided by the authority.

(k) Make, and from time to time amend and repeal, bylaws, rules, and regulations to carry into effect the powers and purposes of the authority.

(L) Sue and be sued in its own name.

(m) Have and use a corporate seal.

(n) Employ agents, consultants, and employees, engage professional services, and purchase such furniture, stationery, and other supplies and materials as are reasonably necessary to perform its duties and exercise its powers.

(o) Incur debts, liabilities, or obligations including the borrowing of money and the issuance of bonds under subs. (7) and (10).

(p) Invest any funds held in reserve or sinking funds, or any funds not required for immediate disbursement, including the proceeds from the sale of any bonds, in such obligations, securities, and other investments as the authority deems proper in accordance with s. 66.0603 (1m).

(q) Do and perform any acts and things authorized by this section under, through, or by means of an agent or by contracts with any person.

(r) Exercise any other powers that the board of directors considers necessary

and convenient to effectuate the purposes of the authority, including providing for passenger safety.

(s) Impose, by the adoption of a resolution by the board of directors, the taxes under subch. V of ch. 77 in the authority's jurisdictional area. If an authority adopts a resolution to impose the taxes, it shall deliver a certified copy of the resolution to the department of revenue at least 120 days before its effective date. The authority may, by adoption of a resolution by the board of directors, repeal the imposition of taxes under subch. V of ch. 77 and shall deliver a certified copy of the repeal resolution to the department of revenue at least 120 days before its effective date.

(5) LIMITATIONS ON AUTHORITY POWERS. (a) Notwithstanding sub. (4) (a), (b), (c), (d), (q), and (r), no authority, and no public or private organization with which an authority has contracted for service, may provide service outside the jurisdictional area of the authority unless the authority receives financial support for the service under a contract with a public or other private organization for the service or unless it is necessary in order to provide service to connect residents within the authority's jurisdictional area to transit systems in adjacent counties.

(b) Whenever the proposed operations of an authority would be competitive with the operations of a common carrier in existence prior to the time the authority commences operations, the authority shall coordinate proposed operations with the common carrier to eliminate adverse financial impact for the carrier. This coordination may include route overlapping, transfers, transfer points, schedule coordination, joint use of facilities, lease of route service, and acquisition of route

and corollary equipment. If this coordination does not result in mutual agreement, the proposals of the authority and the common carrier shall be submitted to the department of transportation for arbitration.

(c) In exercising its powers under sub. (4), an authority shall consider any plan of a metropolitan planning organization under 23 USC 134 that covers any portion of the authority's jurisdictional area.

(6) AUTHORITY OBLIGATIONS TO EMPLOYEES OF MASS TRANSPORTATION SYSTEMS. (a) An authority acquiring a comprehensive unified local transportation system for the purpose of the authority's operation of the system shall assume all of the employer's obligations under any contract between the employees and management of the system to the extent allowed by law.

(b) An authority acquiring, constructing, controlling, or operating a comprehensive unified local transportation system shall negotiate an agreement with the representative of the labor organization that covers the employees affected by the acquisition, construction, control, or operation to protect the interests of employees affected. This agreement shall include all of the provisions identified in s. 59.58 (4) (b) 1. to 8. and may include provisions identified in s. 59.58 (4) (c). An affected employee has all the rights and the same status under subch. IV of ch. 111 that he or she enjoyed immediately before the acquisition, construction, control, or operation and may not be required to serve a probationary period if he or she attained permanent status before the acquisition, construction, control, or operation.

(c) In all negotiations under this subsection, a senior executive officer of the authority shall be a member of the authority's negotiating body.

(7) BONDS; GENERALLY. (a) An authority may issue bonds, the principal and interest on which are payable exclusively from all or a portion of any revenues received by the authority. The authority may secure its bonds by a pledge of any income or revenues from any operations, rent, aids, grants, subsidies, contributions, or other source of moneys whatsoever.

(b) An authority may issue bonds in such principal amounts as the authority deems necessary.

(c) 1. Neither the members of the board of directors of an authority nor any person executing the bonds is personally liable on the bonds by reason of the issuance of the bonds.

2. The bonds of an authority are not a debt of the participating political subdivisions. Neither the participating political subdivisions nor the state are liable for the payment of the bonds. The bonds of any authority shall be payable only out of funds or properties of the authority. The bonds of the authority shall state the restrictions contained in this paragraph on the face of the bonds.

(8) ISSUANCE OF BONDS. (a) Bonds of an authority shall be authorized by resolution of the board of directors. The bonds may be issued under such a resolution or under a trust indenture or other security instrument. The bonds may be issued in one or more series and may be in the form of coupon bonds or registered bonds under s. 67.09. The bonds shall bear the dates, mature at the times, bear interest at the rates, be in the denominations, have the rank or priority, be executed

in the manner, be payable in the medium of payment and at the places, and be subject to the terms of redemption, with or without premium, as the resolution, trust indenture, or other security instrument provides. Bonds of an authority are issued for an essential public and governmental purpose and are public instrumentalities and, together with interest and income, are exempt from taxes.

(b) The authority may sell the bonds at public or private sales at the price or prices determined by the authority.

(c) If an officer whose signatures appear on any bonds or coupons ceases to be an officer of the authority before the delivery of the bonds or coupons, the officer's signature shall, nevertheless, be valid for all purposes as if the officer had remained in office until delivery of the bonds or coupons.

(9) COVENANTS. An authority may do all of the following in connection with the issuance of bonds:

(a) Covenant as to the use of any or all of its property, real or personal.

(b) Redeem the bonds, or covenant for the redemption of the bonds, and provide the terms and conditions of the redemption.

(c) Covenant as to charge fees, rates, rents, and charges sufficient to meet operating and maintenance expenses, renewals, and replacements of any transportation system, principal and debt service on bonds creation and maintenance of any reserves required by a bond resolution, trust indenture, or other security instrument and to provide for any margins or coverages over and above debt service on the bonds that the board of directors considers desirable for the marketability of the bonds.

(d) Covenant as to the events of default on the bonds and the terms and conditions upon which the bonds shall become or may be declared due before maturity, as to the terms and conditions upon which this declaration and its consequences may be waived, and as to the consequences of default and the remedies of bondholders.

(e) Covenant as to the mortgage or pledge of, or the grant of a security interest in, any real or personal property and all or any part of the revenues of the authority to secure the payment of bonds, subject to any agreements with the bondholders.

(f) Covenant as to the custody, collection, securing, investment, and payment of any revenues, assets, moneys, funds, or property with respect to which the authority may have any rights or interest.

(g) Covenant as to the purposes to which the proceeds from the sale of any bonds may be applied, and as to the pledge of such proceeds to secure the payment of the bonds.

(h) Covenant as to limitations on the issuance of any additional bonds, the terms upon which additional bonds may be issued and secured, and the refunding of outstanding bonds.

(i) Covenant as to the rank or priority of any bonds with respect to any lien or security.

(j) Covenant as to the procedure by which the terms of any contract with or for the benefit of the holders of bonds may be amended or abrogated, the amount of bonds, the holders of which must consent thereto, and the manner in which such consent may be given.

(k) Covenant as to the custody and safekeeping of any of its properties or investments, the insurance to be carried on the property or investments, and the use and disposition of insurance proceeds.

(L) Covenant as to the vesting in one or more trustees, within or outside the state, of those properties, rights, powers, and duties in trust as the authority determines.

(m) Covenant as to the appointing of, and providing for the duties and obligations of, one or more paying agent or other fiduciaries within or outside the state.

(n) Make all other covenants and do any act that may be necessary or convenient or desirable in order to secure its bonds or, in the absolute discretion of the authority, tend to make the bonds more marketable.

(o) Execute all instruments necessary or convenient in the exercise of the powers granted under this section or in the performance of covenants or duties, which may contain such covenants and provisions as a purchaser of the bonds of the authority may reasonably require.

(10) REFUNDING BONDS. An authority may issue refunding bonds for the purpose of paying any of its bonds at or prior to maturity or upon acceleration or redemption. An authority may issue refunding bonds at such time prior to the maturity or redemption of the refunded bonds as the authority deems to be in the public interest. The refunding bonds may be issued in sufficient amounts to pay or provide the principal of the bonds being refunded, together with any redemption premium on the bonds, any interest accrued or to accrue to the date of payment of

the bonds, the expenses of issue of the refunding bonds, the expenses of redeeming the bonds being refunded, and such reserves for debt service or other capital or current expenses from the proceeds of such refunding bonds as may be required by the resolution, trust indenture, or other security instruments. To the extent applicable, refunding bonds are subject to subs. (8) and (9).

(11) BONDS ELIGIBLE FOR INVESTMENT. (a) Any of the following may invest funds, including capital in their control or belonging to them, in bonds of the authority:

1. Public officers and agencies of the state.
2. Local governmental units, as defined in s. 19.42 (7u).
3. Insurance companies.
4. Trust companies.
5. Banks.
6. Savings banks.
7. Savings and loan associations.
8. Investment companies.
9. Personal representatives.
10. Trustees.
11. Other fiduciaries not listed in this paragraph.

(b) The authority's bonds are securities that may be deposited with and received by any officer or agency of the state or any local governmental unit, as defined in s. 19.42 (7u), for any purpose for which the deposit of bonds or obligations of the state or any local governmental unit is authorized by law.

(12) BUDGETS; RATES AND CHARGES; AUDIT. The board of directors of an authority shall annually prepare a budget for the authority. Rates and other charges received by the authority shall be used only for the general expenses and capital expenditures of the authority, to pay interest, amortization, and retirement charges on bonds, and for specific purposes of the authority and may not be transferred to any political subdivision. The authority shall maintain an accounting system in accordance with generally accepted accounting principles and shall have its financial statements and debt covenants audited annually by an independent certified public accountant.

(13) WITHDRAWAL FROM AUTHORITY. A participating political subdivision that joined an authority under sub. (2) (f) 2. may withdraw from an authority if all of the following conditions are met:

(a) The governing body of the political subdivision adopts a resolution requesting withdrawal of the political subdivision from the authority.

(b) The political subdivision has paid, or made provision for the payment of, all obligations of the political subdivision to the authority.

(14) DUTY TO PROVIDE TRANSIT SERVICE. An authority shall provide, or contract for the provision of, transit service within the authority's jurisdictional area.

(17) OTHER STATUTES. This section does not limit the powers of political subdivisions to enter into intergovernmental cooperation or contracts or to establish separate legal entities under s. 66.0301 or 66.1021 or any other applicable

law, or otherwise to carry out their powers under applicable statutory provisions.
Section 66.0803 (2) does not apply to an authority.

SECTION 64. 66.1105 (6) (g) 1. (intro.) of the statutes is amended to read:

66.1105 (6) (g) 1. (intro.) ~~After~~ Subject to subd. 1m., after the date on which a tax incremental district created by a city pays off the aggregate of all of its project costs, and notwithstanding the time at which such a district would otherwise be required to terminate under sub. (7), a city may extend the life of the district for ~~one year~~ 3 years if the city does all of the following:

SECTION 65. 66.1105 (6) (g) 1. b. of the statutes is amended to read:

66.1105 (6) (g) 1. b. The city forwards a copy of the resolution under subd. 1. a. and, if the extension is for more than one year, a copy of the resolution under subd. 1m., to the department of revenue, notifying the department that it must continue to authorize the allocation of tax increments to the district under par. (a).

SECTION 66. 66.1105 (6) (g) 1m. of the statutes is created to read:

66.1105 (6) (g) 1m. An extension under subd. 1. may not be for more than one year unless the joint review board approves, by resolution, the extension under subd. 1.

SECTION 67. 67.01 (5) of the statutes is amended to read:

67.01 (5) "Municipality" means any of the following which is authorized to levy a tax: a county, city, village, town, school district, board of park commissioners, technical college district, metropolitan sewerage district created under ss. 200.01 to 200.15 or 200.21 to 200.65, town sanitary district under subch. IX of ch. 60, transit authority created under s. 66.1039, public inland lake protection and rehabilitation

district established under s. 33.23, 33.235, or 33.24, and any other public body empowered to borrow money and issue obligations to repay the money out of public funds or revenues. "Municipality" does not include the state.

SECTION 68. 70.11 (2) of the statutes is amended to read:

70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION. Property owned by any county, city, village, town, school district, technical college district, public inland lake protection and rehabilitation district, metropolitan sewerage district, municipal water district created under s. 198.22, joint local water authority created under s. 66.0823, transit authority created under s. 66.1039, regional planning commission created under s. 66.0309, long-term care district under s. 46.2895, or town sanitary district; lands belonging to cities of any other state used for public parks; land tax-deeded to any county or city before January 2; but any residence located upon property owned by the county for park purposes that is rented out by the county for a nonpark purpose shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after August 17, 1961, to any such governmental unit or for its benefit while the grantor or others for his or her benefit are permitted to occupy the land or part thereof in consideration for the conveyance. The exemption under this subsection applies to the property of a regional planning commission that the commission owned prior to October 1, 2021. If a regional planning commission subsequently sells property exempt from taxation under this subsection, the exemption applies to property purchased and owned by the commission if the total size of all property owned by the commission is substantially

similar in size to the total property owned by the commission prior to October 1, 2021. Any property of the regional planning commission in excess of that size restriction is subject to taxation under this chapter. Leasing the property exempt under this subsection, regardless of the lessee and the use of the leasehold income, does not render that property taxable.

SECTION 69. 71.26 (1) (b) of the statutes is amended to read:

71.26 (1) (b) *Political units.* Income received by the United States, the state and all counties, cities, villages, towns, school districts, technical college districts, joint local water authorities created under s. 66.0823, transit authorities created under s. 66.1039, long-term care districts under s. 46.2895 or other political units of this state.

SECTION 70. Chapter 77 (title) of the statutes is amended to read:

CHAPTER 77

TAXATION OF FOREST CROPLANDS;

REAL ESTATE TRANSFER FEES;

SALES AND USE TAXES; COUNTY,

MUNICIPALITY, TRANSIT AUTHORITY,

AND SPECIAL DISTRICT SALES AND

USE TAXES; MANAGED FOREST LAND;

ECONOMIC DEVELOPMENT SURCHARGE;

LOCAL FOOD AND BEVERAGE TAX;

LOCAL RENTAL CAR TAX; PREMIER

RESORT AREA TAXES; STATE RENTAL

VEHICLE FEE; DRY CLEANING FEES;

**ELECTRIC VEHICLE CHARGING TAX;
REGIONAL TRANSIT AUTHORITY FEES**

SECTION 71. 77.51 (3h) of the statutes is created to read:

77.51 (3h) “Diaper” means an absorbent garment worn by humans who are incapable of or have difficulty controlling their bladder or bowel movements.

SECTION 72. 77.51 (3pq) of the statutes is created to read:

77.51 (3pq) “Feminine hygiene products” means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle. “Feminine hygiene products” do not include grooming and hygiene products.

SECTION 73. 77.51 (4f) of the statutes is created to read:

77.51 (4f) “Grooming and hygiene products” means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and screens.

SECTION 3d. 77.52 (13) of the statutes is amended to read:

77.52 (13) For the purpose of the proper administration of this section and to prevent evasion of the sales tax it shall be presumed that all receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services is not a taxable sale at retail is upon the person who makes the sale unless that person takes from the purchaser an electronic or a paper certificate, in a manner prescribed by the department, to the effect that the property, item, good, or service is purchased for resale or is otherwise exempt, except that no certificate is required for the sale of tangible personal property, or items, property, or goods

under sub. (1) (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and (72)~~, and (78).

SECTION 3m. 77.53 (10) of the statutes is amended to read:

77.53 (10) For the purpose of the proper administration of this section and to prevent evasion of the use tax and the duty to collect the use tax, it is presumed that tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services sold by any person for delivery in this state is sold for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless that person takes from the purchaser an electronic or paper certificate, in a manner prescribed by the department, to the effect that the property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise exempt from the tax, except that no certificate is required for the sale of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and (72)~~, and (78).

SECTION 74. 77.54 (9a) (er) of the statutes is created to read:

77.54 (9a) (er) Any transit authority created under s. 66.1039.

SECTION 75. 77.54 (78) of the statutes is created to read:

77.54 (78) The sales price from the sale of and the storage, use, or other consumption of diapers and feminine hygiene products.

SECTION 76. Subchapter V (title) of chapter 77 [precedes 77.70] of the statutes is amended to read:

CHAPTER 77

SUBCHAPTER V

COUNTY, MUNICIPALITY, TRANSIT

AUTHORITY, AND SPECIAL DISTRICT

SALES AND USE TAXES

SECTION 77. 77.70 (1) of the statutes is amended to read:

77.70 (1) Except as provided in sub. (2), any county may impose county sales and use taxes under this subchapter by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this subsection is 0.1, 0.2, 0.3, 0.4, or 0.5 percent of the sales price or purchase price. Except as provided in s. 66.0621 (3m), the county sales and use taxes imposed under this subsection may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter. That ordinance shall be effective on January 1, April 1, July 1, or October 1. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment or act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this subsection.

SECTION 78. 77.70 (3) of the statutes is created to read:

77.70 (3) In addition to the taxes imposed under sub. (1), a county other than Milwaukee County may, by ordinance, impose a sales and use tax under this subchapter at the rate of 0.1, 0.2, 0.3, 0.4, or 0.5 percent of the sales price or purchase price. A sales and use tax enacted under this subsection may not take effect unless approved by a majority vote of all qualified electors in the county voting on the issue at a referendum. The revenue from the taxes imposed under this subsection may be used for any purpose designated by the county board or specified in the ordinance or in the referendum approving the ordinance. The taxes imposed under this subsection may be imposed only in their entirety as provided in this subchapter. If approved at a referendum, the ordinance shall be effective on January 1, April 1, July 1, or October 1. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this subsection.

SECTION 79. 77.701 (title) of the statutes is amended to read:

77.701 (title) Adoption by municipal ordinance; 1st class cities.

SECTION 80. 77.702 of the statutes is created to read:

77.702 Adoption by municipal ordinance; generally. A municipality, other than the city of Milwaukee, may, by ordinance, impose a sales and use tax under this subchapter at the rate of 0.1, 0.2, 0.3, 0.4, or 0.5 percent of the sales price or purchase price. A sales and use tax enacted under this subsection may not take effect unless approved by a majority vote of all qualified electors in the municipality voting on the issue at a referendum. The revenue from the taxes imposed under this subsection may be used for any purpose designated by the governing body of the municipality or specified in the ordinance or in the referendum approving the ordinance. The taxes imposed under this subsection may be imposed only in their entirety as provided in this subchapter. If approved at a referendum, the ordinance shall be effective on January 1, April 1, July 1, or October 1. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the municipality has enacted a repeal ordinance under this subsection.

SECTION 81. 77.708 of the statutes is created to read:

77.708 Adoption by resolution; transit authority. (1) A transit authority created under s. 66.1039, by resolution under s. 66.1039 (4) (s), may impose a sales tax and a use tax under this subchapter at a rate not to exceed 0.5

percent of the gross receipts or sales price. Those taxes may be imposed only in their entirety. The resolution shall be effective on the first day of the first calendar quarter that begins at least 120 days after a certified copy of the resolution is delivered to the department of revenue.

(2) Retailers and the department of revenue may not collect a tax under sub. (1) for any transit authority created under s. 66.1039 beginning on the first day of the calendar quarter that is at least 120 days after a certified copy of the repeal resolution under s. 66.1039 (4) (s) is delivered to the department of revenue, except that the department of revenue may collect from retailers taxes that accrued before such calendar quarter and fees, interest, and penalties that relate to those taxes.

SECTION 82. 77.71 (intro.) of the statutes is amended to read:

77.71 Imposition of county, municipality, and special district sales and use taxes. (intro.) Whenever a sales and use tax ordinance is adopted under s. 77.70 ~~or~~ 77.701, or 77.702, or a ~~special district~~ resolution is adopted under s. 77.706, the following taxes are imposed:

SECTION 83. 77.71 (1) of the statutes is amended to read:

77.71 (1) For the privilege of selling, licensing, leasing, or renting tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), and for the privilege of selling, licensing, performing, or furnishing services a sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 or 77.702 in the case of a municipality tax, or at the rate under s. 77.706 in the case of a special district tax of the sales price from the sale, license, lease, or rental of tangible personal property and the

items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub. (4), sold, licensed, leased, or rented at retail in the county, municipality, or special district, or from selling, licensing, performing, or furnishing services described under s. 77.52 (2) in the county, municipality, or special district.

SECTION 84. 77.71 (2) of the statutes is amended to read:

77.71 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 or 77.702 in the case of a municipality tax, or at the rate under s. 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming in the county, municipality, or special district tangible personal property, or items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property, good, or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same tangible personal property, item, property, good, or service that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the purchase price but on the amount under s. 77.53 (1m).

SECTION 85. 77.71 (3) of the statutes is amended to read:

77.71 (3) An excise tax is imposed upon a contractor engaged in construction activities within the county or special district at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 or 77.702 in the case of a municipality tax, or at the rate under s. 77.706 in the case of a special district tax of the purchase price of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) that are used in constructing, altering, repairing, or improving real property and that became a component part of real property in that county, municipality, or special district, except that if the contractor has paid the sales tax of a county, municipality, or special district in this state on that tangible personal property, item, property, or good, or has paid a similar local sales tax in another state on a purchase of the same tangible personal property, item, property, or good, that tax shall be credited against the tax under this subsection.

SECTION 86. 77.71 (4) of the statutes is amended to read:

77.71 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 or 77.702 in the case of a municipality tax, or at the rate under s. 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if that property is to be customarily kept in a county that has in effect an ordinance under s. 77.70, in a municipality that has in effect an ordinance under s. 77.701 or 77.702, or in a special district that has in effect a resolution under s. 77.706, except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be

credited against the tax under this subsection. The lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this subsection if the lease or rental does not require recurring periodic payments.

SECTION 87. 77.71 (5) of the statutes is amended to read:

77.71 (5) An excise tax is imposed on the purchase price for the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 or 77.702 in the case of a municipality tax, or at the rate under s. 77.706 in the case of a special district tax upon every person storing, using, or otherwise consuming in the county, municipality, or special district the motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if the lease or rental does not require recurring periodic payments, except that a receipt indicating that the tax under sub. (1) had been paid relieves the purchaser of liability for the tax under this subsection and except that if the purchaser has paid a similar local tax in another state on the same lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

SECTION 88. 77.73 (2) of the statutes is amended to read:

77.73 (2) Counties, municipalities, ~~and~~ special districts, and transit authorities do not have jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except snowmobiles, trailers, semitrailers, limited use off-highway motorcycles, as defined in s. 23.335 (1) (o), all-terrain vehicles, and utility terrain

vehicles, purchased in a sale that is consummated in another county, municipality, or special district in this state, or in another transit authority's jurisdictional area, that does not have in effect an ordinance or resolution imposing the taxes under this subchapter and later brought by the buyer into the county, municipality, ~~or~~ special district, or jurisdictional area of the transit authority that has imposed a tax under s. 77.71 (2).

SECTION 89. 77.73 (2m) of the statutes is amended to read:

77.73 **(2m)** Counties, municipalities, ~~and~~ special districts, and transit authorities do not have jurisdiction to impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or rental does not require recurring periodic payments and if the purchaser received the property in another county, municipality, or special district in this state or in another transit authority's jurisdictional area, and then brings the property into a county, municipality, ~~or~~ special district, or transit authority that imposes the tax under s. 77.71 (5).

SECTION 90. 77.73 (3) of the statutes is amended to read:

77.73 **(3)** Counties, municipalities, ~~and~~ special districts, and transit authorities have jurisdiction to impose the taxes under this subchapter on retailers who file, or who are required to file, an application under s. 77.52 (7) or who register, or who are required to register, under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged in business in the county, municipality, ~~or~~ special district, or transit authority's jurisdictional area, as provided in s. 77.51 (13g). A retailer who files, or is required to file, an application under s. 77.52 (7) or who registers, or is required to register, under s. 77.53 (9) or (9m) shall collect,

report, and remit to the department the taxes imposed under this subchapter for all counties, municipalities, ~~or~~ special districts, or transit authorities that have an ordinance or resolution imposing the taxes under this subchapter.

SECTION 91. 77.75 of the statutes is amended to read:

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

SECTION 92. 77.76 (1) of the statutes is amended to read:

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

SECTION 93. 77.76 (2) of the statutes is amended to read:

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

SECTION 94. 77.76 (3t) of the statutes is created to read:

77.76 (3t) From the appropriation under s. 20.835 (4) (gj), the department shall distribute 99.25 percent of the municipality taxes reported for each enacting municipality, minus the municipality portion of the retailers' discounts, to the municipality and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this subsection, the "municipality portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross municipality sales and use taxes payable and the denominator of which is the sum of the gross state and municipality sales and use taxes payable. The municipality taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the municipality taxes previously distributed. Interest paid on refunds of municipality sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gj) at the rate paid by this state under s. 77.60 (1) (a). Any municipality receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

SECTION 95. 77.76 (3w) of the statutes is created to read:

77.76 (3w) From the appropriation under s. 20.835 (4) (gc), the department of revenue shall distribute 98.5 percent of the taxes reported for each transit authority that has imposed taxes under this subchapter, minus the transit authority portion of the retailers' discount, to the transit authority no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. At the time of distribution, the department of revenue

shall indicate the taxes reported by each taxpayer. In this subsection, the “transit authority portion of the retailers’ discount” is the amount determined by multiplying the total retailers’ discount by a fraction the numerator of which is the gross transit authority sales and use taxes payable and the denominator of which is the sum of the gross state and transit authority sales and use taxes payable. The transit authority taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the transit authority taxes previously distributed. Interest paid on refunds of transit authority sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (gc) at the rate paid by this state under s. 77.60 (1) (a). Any transit authority receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

SECTION 96. 77.76 (4) of the statutes is amended to read:

77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected for taxes imposed by special districts under s. 77.706 and transit authorities under s. 77.708, 0.75 percent of the taxes collected for taxes imposed by counties under s. 77.70, and 1.75 percent of the taxes collected for taxes imposed by municipalities under s. 77.701 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

SECTION 97. 77.76 (4m) of the statutes is created to read:

77.76 (4m) There shall be retained by the state 0.75 percent of the taxes collected for taxes imposed by municipalities under s. 77.702 to cover the costs incurred by the state in administering, enforcing, and collecting the tax. All

interest and penalties collected shall be deposited and retained by this state in the general fund.

SECTION 98. 77.76 (7) of the statutes is created to read:

77.76 (7) If a retailer receives notice from the department of revenue that the retailer is required to collect and remit the taxes imposed under s. 77.708, but the retailer believes that the retailer is not required to collect such taxes because the retailer is not doing business within the transit authority's jurisdictional area, the retailer shall notify the department of revenue no later than 30 days after receiving notice from the department. The department of revenue shall affirm or revise its original determination no later than 30 days after receiving the retailer's notice.

SECTION 99. 77.77 (1) (a) of the statutes is amended to read:

77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2) or the lease, rental, or license of tangible personal property and property, items, and goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this subchapter, and the incremental amount of tax caused by a rate increase applicable to those services, leases, rentals, or licenses is due, beginning with the first billing period starting on or after the effective date of the county ordinance, municipal ordinance, special district resolution, transit authority resolution, or rate increase, regardless of whether the service is furnished or the property, item, or good is leased, rented, or licensed to the customer before or after that date.

SECTION 100. 77.77 (1) (b) of the statutes is amended to read:

77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2) or the lease, rental, or license of tangible personal property and property, items, and goods specified under s. 77.52 (1) (b), (c), and (d) is not subject to the taxes

under this subchapter, and a decrease in the tax rate imposed under this subchapter on those services first applies, beginning with bills rendered on or after the effective date of the repeal or sunset of a county ordinance, municipal ordinance, ~~or special district resolution,~~ or transit authority resolution imposing the tax or other rate decrease, regardless of whether the service is furnished or the property, item, or good is leased, rented, or licensed to the customer before or after that date.

SECTION 101. 77.77 (3) of the statutes is amended to read:

77.77 (3) The sale of building materials to contractors engaged in the business of constructing, altering, repairing or improving real estate for others is not subject to the taxes under this subchapter, and the incremental amount of tax caused by the rate increase applicable to those materials is not due, if the materials are affixed and made a structural part of real estate, and the amount payable to the contractor is fixed without regard to the costs incurred in performing a written contract that was irrevocably entered into prior to the effective date of the county ordinance, municipal ordinance, special district resolution, transit authority resolution, or rate increase or that resulted from the acceptance of a formal written bid accompanied by a bond or other performance guaranty that was irrevocably submitted before that date.

SECTION 102. 77.78 of the statutes is amended to read:

77.78 Registration. No motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is required to be registered by this state may be registered or titled by this state unless the registrant files a sales and use tax report and pays the county tax,

municipal tax, transit authority tax, and special district tax at the time of registering or titling to the state agency that registers or titles the property. That state agency shall transmit those tax revenues to the department of revenue.

SECTION 103. Subchapter XIV of chapter 77 [precedes 77.9981] of the statutes is created to read:

CHAPTER 77

SUBCHAPTER XIV

REGIONAL TRANSIT AUTHORITY FEE

77.9981 Imposition. A regional transit authority created under s. 66.1039 (2) may impose a fee at a rate not to exceed \$2 for each transaction in the authority's jurisdictional area, as described in s. 66.1039 (2), on the rental, but not for rental and not for rental as a service or repair replacement vehicle, of Type 1 automobiles, as defined in s. 340.01 (4) (a), by establishments primarily engaged in short-term rental of passenger cars without drivers, for a period of 30 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), or (9a). The fee imposed under this subchapter shall be effective on the first day of the first month that begins at least 90 days after the board of directors of the regional transit authority approves the imposition of the fee and notifies the department of revenue. The board of directors shall notify the department of a repeal of the fee imposed under this subchapter at least 60 days before the effective date of the repeal.

77.9982 Administration. (1) The department of revenue shall administer the fee under this subchapter and may take any action, conduct any proceeding, and impose interest and penalties.

(2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5), (13), (14), (18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under subch. III, apply to the fee under this subchapter. Section 77.73, as it applies to the taxes under subch. V, applies to the fee under this subchapter. The renter shall collect the fee under this subchapter from the person to whom the passenger car is rented.

(3) From the appropriation under s. 20.835 (4) (gh), the department of revenue shall distribute 97.45 percent of the fees collected under this subchapter for each regional transit authority to that authority and shall indicate to the authority the fees reported by each fee payer in the authority's jurisdiction, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The fees distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments. Interest paid on refunds of the fee under this subchapter shall be paid from the appropriation under s. 20.835 (4) (gh) at the rate under s. 77.60 (1) (a). Any regional transit authority that receives a report along with a payment under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

(4) Persons who are subject to the fee under this subchapter shall register with the department of revenue. Any person who is required to register; including any person authorized to act on behalf of a corporation, partnership, or other person who is required to register; who fails to do so is guilty of a misdemeanor.

(5) A retailer who collects a fee under this subchapter shall identify the fee as a separate item on a receipt the retailer provides to a rental customer.

77.9983 Discontinuation. Retailers and the department of revenue may not collect fees under this subchapter for any regional transit authority after the calendar quarter during which the regional transit authority ceases to exist, except that the department may collect from retailers fees that accrued before that calendar quarter and interest and penalties that relate to those fees. If fees are collected, the authority may use the revenue for any lawful purpose.

SECTION 104. 79.015 of the statutes is amended to read:

79.015 Statement of estimated payments. The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05 and shall provide a statement of estimated payments to be made to the municipality or county under s. 79.06 if the municipality or county is eligible for a payment under s. 79.06 in the next calendar year.

SECTION 105. 79.06 of the statutes is created to read:

79.06 Property tax freeze incentive payments. (1) In this section, “political subdivision” means a city, village, town, or county.

(2) (a) A political subdivision is eligible for a payment under sub. (3) if its property tax levy in a year is less than or equal to its property tax levy in the immediately preceding year.

(b) For purposes of determining eligibility under par. (a), a political

subdivision's property tax levy excludes all of the following expenditures made by the political subdivision:

1. Expenditures related to annexation or service consolidation.
2. Unreimbursed emergency expenditures.

(3) (a) Beginning in 2026, each political subdivision that is eligible under sub. (2) on the basis of its property tax levy imposed in the immediately preceding December shall receive a payment calculated as follows:

1. Multiply the political subdivision's property tax levy for the year of the payment by 0.03.
2. If the political subdivision received a payment under this subsection in the immediately preceding year, multiply the amount of the payment by 1.03.
3. Add the amounts determined under subds. 1. and 2.

(b) For purposes of calculating the amount of a payment under par. (a), a political subdivision's property tax levy excludes all expenditures excluded under sub. (2) (b).

(c) The department of revenue shall certify the amount of the payment due each taxing jurisdiction under par. (a) to the department of administration, and the department of administration shall make the payment on or before the first Monday in May.

(4) The department of revenue may promulgate rules to implement this section.

SECTION 106. 84.01 (35) (b) of the statutes is amended to read:

84.01 (35) (b) Except as provided in par. ~~(d)~~ (c), and notwithstanding any other provision of this chapter or ch. 82, 83, or 85, the department shall ~~give due~~

~~consideration to establishing~~ ensure that bikeways and pedestrian ways are established in all new highway construction and reconstruction projects funded in whole or in part from state funds or federal funds appropriated under s. 20.395 or 20.866.

SECTION 107. 84.01 (35) (c) of the statutes is created to read:

84.01 (35) (c) The department shall promulgate rules identifying exceptions to the requirement under par. (b), but these rules may provide for an exception only if any of the following applies:

2. The cost of establishing bikeways or pedestrian ways would be excessively disproportionate to the need or probable use of the bikeways or pedestrian ways. For purposes of this subdivision, cost is excessively disproportionate if it exceeds 20 percent of the total project cost. The rules may not allow an exception under this subdivision to be applied unless the secretary of transportation, or a designee of the secretary who has knowledge of the purpose and value of bicycle and pedestrian accommodations, reviews the applicability of the exception under this subdivision to the particular project at issue.

3. Establishing bikeways or pedestrian ways would have excessive negative impacts in a constrained environment.

4. There is an absence of need for the bikeways or pedestrian ways, as indicated by sparsity of population, traffic volume, or other factors.

5. The community where pedestrian ways are to be located refuses to accept an agreement to maintain them.

SECTION 108. 84.01 (35) (d) (intro.) and 2. of the statutes are repealed.

SECTION 109. 84.01 (35) (d) 1. of the statutes is renumbered 84.01 (35) (c) 1.

SECTION 110. 85.064 (1) (b) of the statutes is amended to read:

85.064 (1) (b) "Political subdivision" means any city, village, town, county, ~~or~~ transit commission organized under s. 59.58 (2) or 66.1021 or recognized under s. 66.0301, or transit authority created under s. 66.1039 within this state.

2025-26 2026-27

20.505 Administration, department of

(7) HOUSING AND COMMUNITY DEVELOPMENT

(fo) Affordable housing and workforce

development grants	GPR	B	1,000,000	-0-
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SECTION 111. 85.09 (2) (a) of the statutes is amended to read:

85.09 (2) (a) The department of transportation shall have the first right to acquire, for present or future transportation or recreational purposes, any property used in operating a railroad or railway, including land and rails, ties, switches, trestles, bridges, and the like located on that property, that has been abandoned. The department of transportation may, in connection with abandoned rail property, assign this right to a state agency, the board of regents of the University of Wisconsin System, any county or municipality, or any transit commission. Acquisition by the department of transportation may be by gift, purchase, or condemnation in accordance with the procedure under s. 32.05, ~~except that the power of condemnation may not be used to acquire property for the purpose of establishing or extending a recreational trail; a bicycle way, as defined in s. 340.01 (5s); a bicycle lane, as defined in s. 340.01 (5e); or a pedestrian way, as~~

~~defined in s. 346.02 (8) (a).~~ In addition to its property management authority under s. 85.15, the department of transportation may, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), lease and collect rents and fees for any use of rail property pending discharge of the department's duty to convey property that is not necessary for a public purpose. No person owning abandoned rail property, including any person to whom ownership reverts upon abandonment, may convey or dispose of any abandoned rail property without first obtaining a written release from the department of transportation indicating that the first right of acquisition under this subsection will not be exercised or assigned. No railroad or railway may convey any rail property prior to abandonment if the rail property is part of a rail line shown on the railroad's system map as in the process of abandonment, expected to be abandoned, or under study for possible abandonment unless the conveyance or disposal is for the purpose of providing continued rail service under another company or agency. Any conveyance made without obtaining such release is void. The first right of acquisition of the department of transportation under this subsection does not apply to any rail property declared by the department to be abandoned before January 1, 1977. The department of transportation may acquire any abandoned rail property under this section regardless of the date of its abandonment.

SECTION 112. 104.001 of the statutes is repealed.

SECTION 113. 104.01 (1g) of the statutes is created to read:

104.01 (1g) "Consumer price index" means the average of the consumer price index over each 12-month period for all urban consumers, U.S. city average, all

items, not seasonally adjusted, as determined by the bureau of labor statistics of the U.S. department of labor.

SECTION 114. 104.01 (5g) of the statutes is repealed.

SECTION 115. 104.01 (7m) of the statutes is repealed.

SECTION 116. 104.035 of the statutes is repealed and recreated to read:

104.035 Minimum wage; established. (1) EMPLOYEES GENERALLY. Except as provided in subs. (2) and (3), the minimum wage is \$15 per hour.

(2) MINIMUM WAGE ESTABLISHED BY DEPARTMENT. The department shall promulgate rules establishing the minimum wage for all of the following:

- (a) Opportunity employees.
- (b) Agricultural employees.
- (c) Camp counselors.
- (d) Golf caddies.
- (e) An employee or worker with a disability covered under a license under s. 104.07.
- (f) A student learner.
- (g) A student employed by an independent college or university for less than 20 hours per week.

(3) EMPLOYMENT EXEMPTED BY DEPARTMENT. The department shall promulgate rules exempting from the minimum wage requirements under subs. (1) and (2) all of the following:

- (a) A person engaged in casual employment in and around an employer's home on an irregular or intermittent basis for not more than 15 hours per week.

(b) A person who resides in the home of an employer who, due to advanced age or physical or mental disability, cannot care for his or her own needs for the purpose of companionship and who spends not more than 15 hours per week on general household work for the employer.

(c) An elementary or secondary school student performing student work-like activities in the student's school.

(4) DEPARTMENT TO REVISE. (a) Subject to par. (b), by the first day of the 12th month following the effective date of this paragraph [LRB inserts date], and annually thereafter, the department shall revise the minimum wage under sub. (1) by calculating the percentage difference between the consumer price index for the 12-month period ending on the last day of the last month for which that information is available and the consumer price index for the 12-month period ending on the last day of the month that is 12 months prior to that month, adjusting the minimum wage then in effect by that percentage difference, and rounding that result to the nearest multiple of 5 cents. The department shall annually send a notice of the revised amount to the legislative reference bureau for publication in the Wisconsin Administrative Register and shall annually publish the revised amount on the department's website.

(b) Paragraph (a) does not apply if the consumer price index for the 12-month period ending on the last day of the last month for which that information is available has not increased over the consumer price index for the 12-month period ending on the last day of the month that is 12 months prior to that month.

(5) GENDER-SPECIFIC MINIMUM WAGE PROHIBITED. The department may not establish a different minimum wage for men and women.

SECTION 117. 104.045 (title) of the statutes is amended to read:

104.045 (title) ~~Tips, meals,~~ Meals, lodging, and hours worked.

SECTION 118. 104.045 (1) of the statutes is repealed.

SECTION 119. 108.02 (26m) of the statutes is repealed.

SECTION 120. 108.04 (3) of the statutes is repealed.

SECTION 121. 108.04 (11) (bm) of the statutes is amended to read:

108.04 (11) (bm) The department shall apply any ineligibility under par. (be) against benefits and weeks of eligibility for which the claimant would otherwise be eligible after the week of concealment and within 6 years after the date of an initial determination issued under s. 108.09 finding that a concealment occurred. ~~The claimant shall not receive waiting period credit under sub. (3) for the period of ineligibility applied under par. (be).~~ If no benefit rate applies to the week for which the claim is made, the department shall use the claimant's benefit rate for the claimant's next benefit year beginning after the week of concealment to determine the amount of the benefit reduction.

SECTION 122. 115.28 (69) of the statutes is created to read:

115.28 (69) MENTOR GREATER MILWAUKEE. From the appropriation under s. 20.255 (3) (fw), award grants to Mentor Greater Milwaukee, Inc., to expand access to quality youth mentoring in Milwaukee County.

SECTION 123. 196.504 (2) (a) of the statutes is amended to read:

196.504 (2) (a) To make broadband expansion grants to eligible applicants for

the purpose of constructing broadband infrastructure in unserved areas designated under par. (e). Grants awarded under this section shall be paid from the appropriations under ss. 20.155 (3) (a), (r), and (rm) and 20.866 (2) (z), in the amount allocated under s. 20.866 (2) (z) 5.

SECTION 124. 227.01 (13) (Lw) of the statutes is created to read:

227.01 (13) (Lw) Adjusts the minimum wage under s. 104.035 (4).

SECTION 1. 234.45 (4) of the statutes is amended to read:

234.45 (4) ALLOCATION LIMITS. In any calendar year, the aggregate amount of all state tax credits for which the authority certifies persons in allocation certificates issued under sub. (3) in that year may not exceed ~~\$42,000,000~~ \$100,000,000, including all amounts each person is eligible to claim for each year of the credit period, plus the total amount of all unallocated state tax credits from previous calendar years and plus the total amount of all previously allocated state tax credits that have been revoked or cancelled or otherwise recovered by the authority.

SECTION 125. 234.66 (1) (b) of the statutes is renumbered 234.66 (1) (b) (intro.) and amended to read:

234.66 (1) (b) (intro.) “Developer” means a person ~~other than a governmental unit~~ that constructs or creates residential housing: and that is any of the following:

SECTION 126. 234.66 (1) (b) 1. of the statutes is created to read:

234.66 (1) (b) 1. A person other than a governmental unit.

SECTION 127. 234.66 (1) (b) 2. of the statutes is created to read:

234.66 (1) (b) 2. A tribal housing authority created by a tribal council.

SECTION 128. 234.66 (1) (cm) of the statutes is created to read:

234.66 (1) (cm) “Governmental unit” means a city, village, town, county, or federally recognized American Indian tribe or band in this state.

SECTION 129. 234.66 (1) (e) 2. of the statutes is created to read:

234.66 (1) (e) 2. The housing is not subject to taxation under ch. 70 because it is designated as reservation lands, as defined in s. 165.92 (1) (a), or as trust lands, as defined in s. 165.92 (1) (d).

SECTION 130. 234.66 (1) (g) (intro.) and 1. of the statutes are consolidated, renumbered 234.66 (1) (g) and amended to read:

234.66 (1) (g) “Residential housing” means new single-family or multifamily housing for rent or sale that ~~satisfies all of the following: 1. Is~~ is subject to taxation under ch. 70 or is not subject to taxation under ch. 70 because it is designated as reservation lands, as defined in s. 165.92 (1) (a), or trust lands, as defined in s. 165.92 (1) (d).

SECTION 131. 234.66 (1) (g) 2. of the statutes is repealed.

SECTION 132. 234.66 (1) (g) 3. of the statutes is repealed.

SECTION 133. 234.66 (4) (a) 5. of the statutes is amended to read:

234.66 (4) (a) 5. The eligible governmental unit has reduced the cost of residential housing in connection with the eligible project by voluntarily revising zoning ordinances, subdivision regulations, or other land development regulations to increase development density, expedite approvals, reduce impact, water connection, and inspection fees, or reduce parking, building, or other development costs with respect to the development of residential housing supported by the project. For purposes of this subdivision, the governmental unit in cooperation with the developer shall submit to the authority a cost reduction analysis in a form

prescribed by the authority and signed by the developer and the head of the governmental unit's governing body that shows the cost reduction measures, including time saving measures, undertaken by the governmental unit on or after January 1, ~~2023~~ 2015, that have reduced the cost of residential housing in connection with the eligible project. The signed analysis shall clearly show for each time saving or cost reduction measure the estimated time or dollar amount saved by the developer and the estimated percentage reduction in housing costs.

SECTION 134. 234.66 (4) (a) 7. of the statutes is repealed.

SECTION 135. 234.66 (4) (c) 2. of the statutes is amended to read:

234.66 (4) (c) 2. No loan awarded under this subsection may exceed ~~20~~ 33 percent of the total cost of development, including land purchase, of the residential housing supported by the eligible project.

SECTION 136. 234.66 (4) (cm) of the statutes is created to read:

234.66 (4) (cm) The developer may use up to 25 percent of loan moneys for private infrastructure that is not and will not be owned, maintained, or provided to or by a governmental unit and is not in a rural area and transferred to public use but that otherwise meets the definition of housing infrastructure under sub. (1) (e).

SECTION 137. 234.66 (5) (c) of the statutes is amended to read:

234.66 (5) (c) No loan awarded under this subsection may exceed ~~10~~ 25 percent of the amount of the total cost of development of the residential housing supported by the eligible project.

SECTION 138. 234.661 (1) (b) of the statutes is amended to read:

234.661 (1) (b) "Eligible ~~political subdivision~~ governmental unit" means the

~~city, village, town, or county~~ governmental unit having jurisdiction over an eligible project, as determined by the authority.

SECTION 139. 234.661 (1) (c) 5. of the statutes is repealed.

SECTION 140. 234.661 (1) (c) 6. of the statutes is repealed.

SECTION 141. 234.661 (1) (e) of the statutes is renumbered 234.661 (1) (e) (intro.) and amended to read:

234.661 (1) (e) (intro.) “Rental housing” means single-family or multifamily housing offered or intended to be offered for rent ~~that~~ to which any of the following applies:

1. The housing is subject to taxation under ch. 70.

SECTION 142. 234.661 (3) (b) (intro.) of the statutes is amended to read:

234.661 (3) (b) (intro.) From the main street housing rehabilitation revolving loan fund, the authority may award loans to owners of rental housing to cover housing rehabilitation costs for an eligible project. Any owner of rental housing, other than a ~~city, village, town, or county~~ governmental unit, may apply to the authority for a loan in accordance with the application process established by the authority under par. (c), but the authority may not award the loan unless the owner of the rental housing and eligible ~~political subdivision~~ governmental unit demonstrate to the satisfaction of the authority in one or more forms prescribed by the authority that all of the following apply:

SECTION 143. 234.661 (3) (b) 3. of the statutes is amended to read:

234.661 (3) (b) 3. The eligible ~~political subdivision~~ governmental unit has reduced the cost of rental housing in connection with the eligible project by voluntarily revising zoning ordinances, subdivision regulations, or other land

development regulations to increase development density, expedite approvals, reduce impact fees, or reduce parking, building, or other development costs with respect to the eligible project. For purposes of this subdivision, the ~~political subdivision~~ governmental unit in cooperation with the owner shall submit to the authority a cost reduction analysis in a form prescribed by the authority and signed by the owner and the head of the ~~political subdivision's~~ governmental unit's governing body that shows the cost reduction measures, including time saving measures, undertaken by the ~~political subdivision~~ governmental unit on or after January 1, ~~2023~~ 2015, that have reduced the cost of rental housing in connection with the eligible project. The signed analysis shall clearly show for each time saving or cost reduction measure the estimated time or dollar amount saved by the owner and the estimated percentage reduction in rental housing costs.

SECTION 144. 234.661 (3) (b) 4. of the statutes is amended to read:

234.661 (3) (b) 4. The eligible ~~political subdivision~~ governmental unit is in compliance with the requirements under ss. 66.1001, 66.10013, and 66.10014, to the extent those requirements apply to the ~~political subdivision~~ governmental unit.

SECTION 145. 234.661 (3) (b) 5. of the statutes is repealed.

SECTION 146. 234.661 (3) (c) of the statutes is amended to read:

234.661 (3) (c) The authority shall establish a semiannual application process for the award of loans under this subsection. If in any application cycle there are insufficient moneys available in the main street housing rehabilitation revolving loan fund to fund all applications that meet the requirements under par. (b) and are otherwise acceptable to the authority, the authority shall prioritize funding loans for eligible projects in eligible ~~political subdivisions~~ governmental unit that have

reduced the cost of rental housing as described in par. (b) 3. but with respect to the ~~political subdivision~~ governmental unit as a whole.

SECTION 147. 234.661 (3) (d) of the statutes is amended to read:

234.661 (3) (d) No loan awarded under this subsection may exceed ~~\$20,000~~ \$50,000 per dwelling unit or ~~25~~ 33 percent of the total housing rehabilitation project costs, whichever is less, and the authority may establish an interest rate for any loan awarded under this subsection at or below the market interest rate or may charge no interest.

SECTION 148. 234.661 (5) (b) 4. of the statutes is amended to read:

234.661 (5) (b) 4. An identification of the eligible ~~political subdivision~~ governmental unit with respect to which the loan was awarded.

SECTION 149. 234.662 (1) (c) of the statutes is renumbered 234.662 (1) (c) (intro.) and amended to read:

234.662 (1) (c) (intro.) “Developer” means a person ~~other than a city, village, town, or county,~~ that converts a vacant commercial building to residential use; and that is any of the following:

SECTION 150. 234.662 (1) (c) 1. of the statutes is created to read:

234.662 (1) (c) 1. A person other than a city, village, town, or county.

SECTION 151. 234.662 (1) (c) 2. of the statutes is created to read:

234.662 (1) (c) 2. A tribal housing authority created by a tribal council.

SECTION 152. 234.662 (1) (d) of the statutes is amended to read:

234.662 (1) (d) “Eligible ~~political subdivision~~ governmental unit” means the ~~city, village, town, or county~~ governmental unit having jurisdiction over an eligible project, as determined by the authority.

SECTION 153. 234.662 (1) (e) 3. of the statutes is repealed.

SECTION 154. 234.662 (1) (e) 4. of the statutes is repealed.

SECTION 155. 234.662 (1) (em) of the statutes is created to read:

234.662 (1) (em) “Governmental unit” means a city, village, town, county, or federally recognized American Indian tribe or band in this state.

SECTION 156. 234.662 (1) (f) of the statutes is renumbered 234.662 (1) (f) (intro.) and amended to read:

234.662 (1) (f) (intro.) “Residential housing” means single-family or multifamily housing for rent or sale ~~that~~ to which any of the following applies:

1. The housing is subject to taxation under ch. 70.

SECTION 157. 234.662 (1) (f) 2. of the statutes is created to read:

234.662 (1) (f) 2. The housing is not subject to taxation under ch. 70 because it is designated as reservation lands, as defined in s. 165.92 (1) (a), or trust lands, as defined in s. 165.92 (1) (d).

SECTION 158. 234.662 (1) (g) of the statutes is amended to read:

234.662 (1) (g) “Residential housing development” means residential housing that consists of ~~16~~ 6 or more dwelling units.

SECTION 159. 234.662 (3) (b) (intro.) of the statutes is amended to read:

234.662 (3) (b) (intro.) From the commercial-to-housing conversion revolving loan fund, the authority may award loans to developers to cover construction costs for an eligible project, including demolition. Any developer may apply to the authority for a loan in accordance with the application process established by the authority under par. (c), but the authority may not award the loan unless the developer and the eligible ~~political subdivision~~ governmental unit demonstrate to

the satisfaction of the authority in one or more forms prescribed by the authority that all of the following apply:

SECTION 160. 234.662 (3) (b) 3. of the statutes is amended to read:

234.662 (3) (b) 3. The eligible ~~political-subdivision~~ governmental unit has reduced the cost of residential housing in connection with the eligible project by voluntarily revising zoning ordinances, subdivision regulations, or other land development regulations to increase development density, expedite approvals, reduce impact, water connection, and inspection fees, or reduce parking, building, or other development costs with respect to the development of residential housing supported by the project. For purposes of this subdivision, the ~~political-subdivision~~ governmental unit in cooperation with the developer shall submit to the authority a cost reduction analysis in a form prescribed by the authority and signed by the developer and the head of the ~~political-subdivision's~~ governmental unit's governing body that shows the cost reduction measures, including time saving measures, undertaken by the ~~political-subdivision~~ governmental unit on or after January 1, ~~2023~~ 2015, that have reduced the cost of residential housing in connection with the eligible project. The signed analysis shall clearly show for each time saving or cost reduction measure the estimated time or dollar amount saved by the developer and the estimated percentage reduction in housing costs.

SECTION 161. 234.662 (3) (b) 4. of the statutes is amended to read:

234.662 (3) (b) 4. The eligible ~~political-subdivision~~ governmental unit is in compliance with the requirements under ss. 66.1001, 66.10013, and 66.10014, to the extent those requirements apply to the ~~political-subdivision~~ governmental unit.

SECTION 162. 234.662 (3) (b) 5. of the statutes is repealed.

SECTION 163. 234.662 (3) (c) of the statutes is amended to read:

234.662 (3) (c) The authority shall establish a semiannual application process for the award of loans under this subsection. If in any application cycle there are insufficient moneys available in the commercial-to-housing conversion revolving loan fund to fund all applications that meet the requirements under par. (b) and are otherwise acceptable to the authority, the authority shall prioritize funding loans for eligible projects in eligible ~~political subdivisions~~ governmental units that have reduced the cost of residential housing as described in par. (b) 3. but with respect to the ~~political subdivision~~ governmental unit as a whole.

SECTION 164. 234.662 (3) (d) 2. of the statutes is amended to read:

234.662 (3) (d) 2. No loan awarded under this subsection may exceed \$1,000,000 ~~per eligible project or 20~~ 33 percent of the total project costs, including any land purchase, ~~whichever is less.~~

SECTION 165. 234.662 (5) (b) 4. of the statutes is amended to read:

234.662 (5) (b) 4. An identification of the eligible ~~political subdivision~~ governmental unit with respect to which the loan was awarded.

SECTION 166. 345.05 (1) (ag) of the statutes is created to read:

345.05 (1) (ag) “Authority” means a transit authority created under s. 66.1039.

SECTION 167. 345.05 (2) of the statutes is amended to read:

345.05 (2) A person suffering any damage proximately resulting from the negligent operation of a motor vehicle owned and operated by a municipality or authority, which damage was occasioned by the operation of the motor vehicle in the course of its business, may file a claim for damages against the municipality or

authority concerned and the governing body of the municipality or the board of directors of the authority may allow, compromise, settle and pay the claim. In this subsection, a motor vehicle is deemed owned and operated by a municipality or authority if the vehicle is either being rented or leased, or is being purchased under a contract whereby the municipality or authority will acquire title.

SECTION 168. 611.11 (4) (a) of the statutes is amended to read:

611.11 (4) (a) In this subsection, “municipality” has the meaning given in s. 345.05 (1) (c), but also includes any transit authority created under s. 66.1039.

SECTION 169. 990.01 (2) of the statutes is amended to read:

990.01 (2) ACQUIRE. “Acquire,” when used in connection with a grant of power to any person, includes the acquisition by purchase, grant, gift or bequest. It includes the power to condemn ~~only~~ in the cases specified in s. 32.02 ~~and subject to the limitations under s. 32.015.~~

SECTION 9101. Nonstatutory provisions; Administration.

(1) POSITION AUTHORIZATION; DIVISION OF INTERGOVERNMENTAL RELATIONS. The authorized FTE positions for the department of administration are increased by 5.0 GPR positions funded from the appropriation under s. 20.505 (1) (a) to create a grant resource team within the division of intergovernmental relations in the department of administration.

SECTION 9112. Nonstatutory provisions; Elections Commission.

(1) GRANTS TO COUNTIES AND MUNICIPALITIES FOR THE PURCHASE OF ELECTION SUPPLIES AND EQUIPMENT. In the 2025-26 fiscal year, from the appropriation under s. 20.510 (1) (bp), the elections commission shall award grants to cities, villages, towns, and counties in this state for the purchase of election supplies and

equipment, including electronic poll books. The total amount of grants awarded under this subsection may not exceed \$400,000.

SECTION 9201. Fiscal changes; Administration.

(1) PAYMENTS FOR MUNICIPAL SERVICES. In the schedule under s. 20.005 (3) for the appropriation to the department of administration under s. 20.835 (5) (r), the dollar amount for fiscal year 2025-26 is increased by \$17,000,000 for the purpose for which the appropriation is made. In the schedule under s. 20.005 (3) for the appropriation to the department of administration under s. 20.835 (5) (r), the dollar amount for fiscal year 2026-27 is increased by \$18,412,100 for the purpose for which the appropriation is made.

(2) GENERAL PROGRAM OPERATIONS; DIVISION OF INTERGOVERNMENTAL RELATIONS. In the schedule under s. 20.005 (3) for the appropriation to the department of administration under s. 20.505 (1) (a), the dollar amount for fiscal year 2025-26 is increased by \$361,000 and the dollar amount for fiscal year 2026-27 is increased by \$461,400 to fund a grant resource team within the division of intergovernmental relations in the department of administration, which would be responsible for assisting local governments in navigating state and federal grant application processes

SECTION 9203. Fiscal changes; Arts Board.

(1) TRANSFER TO THE ARTISTIC ENDOWMENT FUND. There is transferred from the general fund to the artistic endowment fund \$100,000,000 during the 2025-27 fiscal biennium.

SECTION 9221. Fiscal changes; Historical Society.

(1) WISCONSIN BLACK HISTORICAL SOCIETY AND MUSEUM. In the schedule

under s. 20.005 (3) for the appropriation to the historical society under s. 20.245 (1) (b), the dollar amount for fiscal year 2025-26 is increased by \$2,000,000.

SECTION 9243. Fiscal changes; Tourism.

(1) ARTS BOARD. In the schedule under s. 20.005 (3) for the appropriation to the department of tourism under s. 20.380 (3) (a), the dollar amount for fiscal year 2025-26 is increased by \$2,950,000 and the dollar amount for fiscal year 2026-27 is increased by \$2,950,000 for general program operations of the arts board.

(2) STATE AID FOR THE ARTS. In the schedule under s. 20.005 (3) for the appropriation to the department of tourism under s. 20.380 (3) (b), the dollar amount for fiscal year 2025-26 is increased by \$34,300 and the dollar amount for fiscal year 2026-27 is increased by \$79,400 for aids for state arts organizations to match potential annual federal grants from the National Endowment for the Arts.

(3) RURAL CREATIVE ECONOMY GRANT PROGRAM. In the schedule under s. 20.005 (3) for the appropriation to the department of tourism under s. 20.380 (1) (b), the dollar amount for fiscal year 2025-26 is increased by \$1,000,000 for the development of a rural creative economy grant program.

(4) MARKETING FUNDING INCREASES. In the schedule under s. 20.005 (3) for the appropriation to the department of tourism under s. 20.380 (1) (b), the dollar amount for fiscal year 2025-26 is increased by \$30,000,000 to increase funding for tourism marketing. In the schedule under s. 20.005 (3) for the appropriation to the department of tourism under s. 20.380 (1) (b), the dollar amount for fiscal year 2026-27 is increased by \$1,000,000 to increase funding for tourism marketing.

SECTION 9306. Initial applicability; Children and Families.

(1) WISCONSIN SHARES; BIRTH TO 3 PROGRAM PARTICIPANT ELIGIBILITY. The

treatment of s. 49.155 (1m) (intro.), (a) (intro), (am), (b) (intro.), (bm), (c) 1. (intro.), 1g., and 1h., (cm) (intro.), 1., 2., and 3., (1p), (2), and (3m) (a) first applies to an individual who applies for benefits under s. 49.155 on the effective date of this subsection.

SECTION 9337. Initial applicability; Revenue.

(1) TRANSIT AUTHORITY PROPERTY TAX EXEMPTION. The treatment of s. 70.11 (2) first applies to the property tax assessments as of January 1, 2025.

SECTION 9350. Initial applicability; Workforce Development.

(1) UNEMPLOYMENT INSURANCE; DELETION OF WAITING PERIOD. The treatment of ss. 108.02 (26m) and 108.04 (3) and (11) (bm) first applies to benefit years beginning on the effective date of this subsection.

SECTION 9351. Initial applicability; Other.

(1) CONDEMNATION AUTHORITY FOR NONMOTORIZED PATHS. The treatment of ss. 23.09 (2) (d) (intro.), 27.01 (2) (a), 27.019 (10), 27.05 (3), 27.065 (1) (a), 27.08 (2) (b) and (c), 32.015, 32.51 (1) (intro.), 59.52 (6) (a), 60.782 (2) (d), 61.34 (3) (a) and (b), 62.22 (1) (a) and (b), 62.23 (17) (a) (intro.) and (am), 85.09 (2) (a), and 990.01 (2) first applies to condemnation proceedings in which title to the subject property has not vested in the condemnor on the effective date of this subsection.

SECTION 9401. Effective dates; Administration.

(1) PAYMENTS FOR MUNICIPAL SERVICES. The treatment of s. 25.491 (1) (c) 3. takes effect on July 1, 2026.

SECTION 9437. Effective dates; Revenue.

(1) DIAPERS AND FEMININE HYGIENE PRODUCTS. The treatment of ss. 77.51

(3h), (3pq), and (4f), 77.52 (13), 77.53 (10), and 77.54 (78) takes effect on the first day of the 3rd month beginning after publication.”.

SECTION 9450. Effective dates; Workforce Development.

(1) UNEMPLOYMENT INSURANCE; DELETION OF WAITING PERIOD. The treatment of ss. 108.02 (26m) and 108.04 (3) and (11) (bm) and SECTION 9350 (1) of this act take effect on the Sunday after publication.

(2) MINIMUM WAGE. The treatment of ss. 104.001, 104.01 (5g), 104.01 (7m) and 104.045 (title) and (1), the repeal and recreate of 104.035; and the creation of ss. 104.01 (1g) and 227.01 (13) (Lw) take effect on the first day of the 3rd month beginning after publication.”.

2. At the appropriate places, insert the schedule for s. 20.507 from 2025 Senate Bill 45 covering the board of commissioners of public lands.

3. At the appropriate places, insert all of the following:

“**SECTION 170.** 20.507 (1) (c) of the statutes is amended to read:

20.507 (1) (c) *Payments in lieu of taxes.* ~~The amounts in the schedule~~ A sum sufficient for payments in lieu of property taxes under s. 24.62 (3).”.

4. At the appropriate places, insert all of the following:

“**SECTION 171.** 16.75 (1p) of the statutes is repealed.

SECTION 172. 16.855 (1p) of the statutes is repealed.

SECTION 173. 19.36 (12) of the statutes is created to read:

19.36 (12) INFORMATION RELATING TO CERTAIN EMPLOYEES. Unless access is specifically authorized or required by statute, an authority may not provide access to a record prepared or provided by an employer performing work on a project to

which s. 66.0903, 103.49, or 103.50 applies, or on which the employer is otherwise required to pay prevailing wages, if that record contains the name or other personally identifiable information relating to an employee of that employer, unless the employee authorizes the authority to provide access to that information. In this subsection, “personally identifiable information” does not include an employee’s work classification, hours of work, or wage or benefit payments received for work on such a project.

SECTION 174. 66.0129 (5) of the statutes is amended to read:

66.0129 (5) BIDS FOR CONSTRUCTION. The nonprofit corporation shall let all contracts exceeding \$1,000 for the construction, maintenance or repair of hospital facilities to the lowest responsible bidder after advertising for bids by the publication of a class 2 notice under ch. 985. ~~Section~~ Sections 66.0901 ~~applies and~~ 66.0903 apply to bids and contracts under this subsection.

SECTION 175. 66.0901 (1) (ae) of the statutes is repealed.

SECTION 176. 66.0901 (1) (am) of the statutes is repealed.

SECTION 177. 66.0901 (6) of the statutes is amended to read:

66.0901 (6) SEPARATION OF CONTRACTS; CLASSIFICATION OF CONTRACTORS. In public contracts for the construction, repair, remodeling or improvement of a public building or structure, other than highway structures and facilities, a municipality may bid projects based on a single or multiple division of the work. Public contracts shall be awarded according to the division of work selected for bidding. ~~Except as provided in sub. (6m), the~~ The municipality may set out in any public contract reasonable and lawful conditions as to the hours of labor, wages, residence,

character and classification of workers to be employed by any contractor, classify contractors as to their financial responsibility, competency and ability to perform work and set up a classified list of contractors. The municipality may reject the bid of any person, if the person has not been classified for the kind or amount of work in the bid.

SECTION 178. 66.0901 (6m) of the statutes is repealed.

SECTION 179. 66.0901 (6s) of the statutes is repealed.

SECTION 180. 66.0903 (1) (a), (am), (b), (cm), (dr), (em), (hm) and (im) of the statutes are created to read:

66.0903 (1) (a) “Area” means the county in which a proposed project of public works that is subject to this section is located or, if the department determines that there is insufficient wage data in that county, “area” means those counties that are contiguous to that county or, if the department determines that there is insufficient wage data in those counties, “area” means those counties that are contiguous to those counties or, if the department determines that there is insufficient wage data in those counties, “area” means the entire state or, if the department is requested to review a determination under sub. (3) (br), “area” means the city, village, or town in which a proposed project of public works that is subject to this section is located.

(am) “Bona fide economic benefit” has the meaning given in s. 103.49 (1) (am).

(b) “Department” means the department of workforce development.

(cm) “Insufficient wage data” has the meaning given in s. 103.49 (1) (bg).

(dr) “Minor service or maintenance work” means a project of public works that is limited to minor crack filling, chip or slurry sealing, or other minor pavement

patching, not including overlays, that has a projected life span of no longer than 5 years or that is performed for a town and is not funded under s. 86.31, regardless of projected life span; the depositing of gravel on an existing gravel road applied solely to maintain the road; road shoulder maintenance; cleaning of drainage or sewer ditches or structures; or any other limited, minor work on public facilities or equipment that is routinely performed to prevent breakdown or deterioration.

(em) “Multiple-trade project of public works” has the meaning given in s. 103.49 (1) (br).

(hm) “Single-trade project of public works” has the meaning given in s. 103.49 (1) (em).

(im) “Supply and installation contract” has the meaning given in s. 103.49 (1) (fm).

SECTION 181. 66.0903 (1) (c) of the statutes is amended to read:

66.0903 (1) (c) “Hourly basic rate of pay” has the meaning given in s. ~~16.856~~
103.49 (1) (b), ~~2015 stats.~~

SECTION 182. 66.0903 (1) (f) of the statutes is amended to read:

66.0903 (1) (f) “Prevailing hours of labor” has the meaning given in s. ~~16.856~~
103.49 (1) (e), ~~2015 stats.~~ (c).

SECTION 183. 66.0903 (1) (g) of the statutes is repealed and recreated to read:

66.0903 (1) (g) “Prevailing wage rate” has the meaning given in s. 103.49 (1) (d).

SECTION 184. 66.0903 (1) (j) of the statutes is amended to read:

66.0903 (1) (j) “Truck driver” ~~includes an owner operator of a truck~~ has the meaning given in s. 103.49 (1) (g).

SECTION 185. 66.0903 (1m) (b) of the statutes is amended to read:

66.0903 (1m) (b) The legislature finds that the enactment of ordinances or other enactments by local governmental units requiring laborers, workers, mechanics, and truck drivers employed on projects of public works or on publicly funded private construction projects to be paid the prevailing wage rate and to be paid at least 1.5 times their hourly basic rate of pay for hours worked in excess of the prevailing hours of labor would be logically inconsistent with, would defeat the purpose of, and would go against the ~~repeals~~ spirit of this section and the repeal of s. 66.0904, 2009 stats., ~~and s. 66.0903 (2) to (12), 2013 stats.~~ Therefore, this section shall be construed as an enactment of statewide concern for the ~~purposes of facilitating broader participation with respect to bidding on projects of public works, ensuring that wages accurately reflect market conditions, providing local governments with the flexibility to reduce costs on capital projects, and reducing spending at all levels of government in this state~~ purpose of providing uniform prevailing wage rate and prevailing hours of labor requirements throughout the state.

SECTION 186. 66.0903 (2) to (12) of the statutes are created to read:

66.0903 (2) APPLICABILITY. Subject to sub. (5), this section applies to any project of public works erected, constructed, repaired, remodeled, or demolished for a local governmental unit, including all of the following:

(a) A highway, street, bridge, building, or other infrastructure project.

(b) A project erected, constructed, repaired, remodeled, or demolished by one local governmental unit for another local governmental unit under a contract under s. 66.0301 (2), 83.03, 83.035, or 86.31 (2) (b) or under any other statute specifically authorizing cooperation between local governmental units.

(c) A project in which the completed facility is leased, purchased, lease purchased, or otherwise acquired by, or dedicated to, a local governmental unit in lieu of the local governmental unit contracting for the erection, construction, repair, remodeling, or demolition of the facility.

(d) A road, street, bridge, sanitary sewer, or water main project in which the completed road, street, bridge, sanitary sewer, or water main is acquired by, or dedicated to, a local governmental unit, including under s. 236.13 (2), for ownership or maintenance by the local governmental unit.

(3) PREVAILING WAGE RATES AND HOURS OF LABOR. (am) A local governmental unit, before making a contract by direct negotiation or soliciting bids on a contract for the erection, construction, remodeling, repairing, or demolition of any project of public works, shall apply to the department to determine the prevailing wage rate for each trade or occupation required in the work contemplated. The department shall conduct investigations and hold public hearings as necessary to define the trades or occupations that are commonly employed on projects of public works that are subject to this section and to inform itself of the prevailing wage rates in all areas of the state for those trades or occupations, in order to determine the prevailing wage rate for each trade or occupation. The department shall issue its

determination within 30 days after receiving the request and shall file the determination with the requesting local governmental unit.

(ar) The department shall, by January 1 of each year, compile the prevailing wage rates for each trade or occupation in each area. The compilation shall, in addition to the current prevailing wage rates, include future prevailing wage rates when those prevailing wage rates can be determined for any trade or occupation in any area and shall specify the effective date of those future prevailing wage rates. If a project of public works extends into more than one area, the department shall determine only one standard of prevailing wage rates for the entire project.

(av) In determining prevailing wage rates under par. (am) or (ar), the department may not use data from projects that are subject to this section, s. 103.49 or 103.50, or 40 USC 3142 unless the department determines that there is insufficient wage data in the area to determine those prevailing wage rates, in which case the department may use data from projects that are subject to this section, s. 103.49 or 103.50, or 40 USC 3142. In determining prevailing wage rates under par. (am) or (ar), the department may not use data from any construction work that is performed by a local governmental unit or a state agency.

(bm) Any person may request a recalculation of any portion of an initial determination within 30 days after the initial determination date if the person submits evidence with the request showing that the prevailing wage rate for any given trade or occupation included in the initial determination does not represent the prevailing wage rate for that trade or occupation in the area. The evidence shall include wage rate information reflecting work performed by individuals working in

the contested trade or occupation in the area during the current survey period. The department shall affirm or modify the initial determination within 15 days after the date on which the department receives the request for recalculation.

(br) In addition to the recalculation under par. (bm), the local governmental unit that requested the determination under this subsection may request a review of any portion of a determination within 30 days after the date of issuance of the determination if the local governmental unit submits evidence with the request showing that the prevailing wage rate for any given trade or occupation included in the determination does not represent the prevailing wage rate for that trade or occupation in the city, village, or town in which the proposed project of public works is located. That evidence shall include wage rate information for the contested trade or occupation on at least 3 similar projects located in the city, village, or town where the proposed project of public works is located and on which some work has been performed during the current survey period and which were considered by the department in issuing its most recent compilation under par. (ar). The department shall affirm or modify the determination within 15 days after the date on which the department receives the request for review.

(dm) A local governmental unit that is subject to this section shall include a reference to the prevailing wage rates determined by the department and to the prevailing hours of labor in the notice published for the purpose of securing bids for the project of public works. Except as otherwise provided in this paragraph, if any contract or subcontract for a project of public works is entered into, the prevailing wage rates determined by the department and the prevailing hours of labor shall be

physically incorporated into and made a part of the contract or subcontract. For a minor subcontract, as determined by the department, the department shall prescribe by rule the method of notifying the minor subcontractor of the prevailing wage rates and prevailing hours of labor applicable to the minor subcontract. The prevailing wage rates and prevailing hours of labor applicable to a contract or subcontract may not be changed during the time that the contract or subcontract is in force.

(e) No contractor, subcontractor, or contractor's or subcontractor's agent that is subject to this section may do any of the following:

1. Pay an individual performing the work described in sub. (4) less than the prevailing wage rate in the same or most similar trade or occupation determined under this subsection.

2. Allow an individual performing the work described in sub. (4) to work a greater number of hours per day or per week than the prevailing hours of labor, unless the contractor, subcontractor, or contractor's or subcontractor's agent pays the individual for all hours worked in excess of the prevailing hours of labor at a rate of at least 1.5 times the individual's hourly basic rate of pay.

(4) COVERED EMPLOYEES. (a) Subject to par. (b), any person subject to this section shall pay all of the following employees the prevailing wage rate determined under sub. (3) and may not allow such employees to work a greater number of hours per day or per week than the prevailing hours of labor, unless the person pays the employee for all hours worked in excess of the prevailing hours of labor at a rate of at least 1.5 times the employee's hourly basic rate of pay:

1. All laborers, workers, mechanics, and truck drivers employed on the site of a project of public works that is subject to this section.

2. All laborers, workers, mechanics, and truck drivers employed in the manufacturing or furnishing of materials, articles, supplies, or equipment on the site of a project of public works that is subject to this section or from a facility dedicated exclusively, or nearly so, to a project of public works that is subject to this section by a contractor, subcontractor, agent, or other person performing any work on the site of the project.

(b) A laborer, worker, mechanic, or truck driver who is employed to process, manufacture, pick up, or deliver materials or products from a commercial establishment that has a fixed place of business from which the establishment supplies processed or manufactured materials or products or from a facility that is not dedicated exclusively, or nearly so, to a project of public works that is subject to this section is not entitled to receive the prevailing wage rate determined under sub. (3) or to receive at least 1.5 times his or her hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor unless any of the following applies:

1. The laborer, worker, mechanic, or truck driver is employed to go to the source of mineral aggregate such as sand, gravel, or stone and deliver that mineral aggregate to the site of a project of public works that is subject to this section by depositing the material directly in final place, from the transporting vehicle or through spreaders from the transporting vehicle.

2. The laborer, worker, mechanic, or truck driver is employed to go to the site of a project of public works that is subject to this section, pick up excavated material

or spoil from the site of the project, and transport that excavated material or spoil away from the site of the project.

(c) A person subject to this section shall pay a truck driver who is an owner-operator of a truck separately for his or her work and for the use of his or her truck.

(5) NONAPPLICABILITY. This section does not apply to any of the following:

(a) A single-trade project of public works for which the estimated project cost of completion is less than \$48,000, a multiple-trade project of public works for which the estimated project cost of completion is less than \$100,000, or, in the case of a multiple-trade project of public works erected, constructed, repaired, remodeled, or demolished by a private contractor for a city or village having a population of less than 2,500 or for a town, a multiple-trade project of public works for which the estimated project cost of completion is less than \$234,000.

(b) Work performed on a project of public works for which the local governmental unit contracting for the project is not required to compensate any contractor, subcontractor, contractor's or subcontractor's agent, or individual for performing the work.

(c) Minor service or maintenance work, warranty work, or work under a supply and installation contract.

(f) A project of public works involving the erection, construction, repair, remodeling, or demolition of a residential property containing 2 dwelling units or less.

(g) A road, street, bridge, sanitary sewer, or water main project that is a part of a development in which not less than 90 percent of the lots contain or will contain

2 dwelling units or less, as determined by the local governmental unit at the time of approval of the development, and that, on completion, is acquired by, or dedicated to, a local governmental unit, including under s. 236.13 (2), for ownership or maintenance by the local governmental unit.

(8) POSTING. A local governmental unit that has contracted for a project of public works shall post the prevailing wage rates determined by the department, the prevailing hours of labor, and the provisions of subs. (10) (a) and (11) (a) in at least one conspicuous place on the site of the project that is easily accessible by employees working on the project, or, if there is no common site on the project, at the place normally used by the local governmental unit to post public notices.

(9) COMPLIANCE. (a) When the department finds that a local governmental unit has not requested a determination under sub. (3) (am) or that a local governmental unit, contractor, or subcontractor has not physically incorporated a determination into a contract or subcontract as required under this section or has not notified a minor subcontractor of a determination in the manner prescribed by the department by rule promulgated under sub. (3) (dm), the department shall notify the local governmental unit, contractor, or subcontractor of the noncompliance and shall file the determination with the local governmental unit, contractor, or subcontractor within 30 days after the notice.

(b) Upon completion of a project of public works and before receiving final payment for his or her work on the project, each agent or subcontractor shall furnish the contractor with an affidavit stating that the agent or subcontractor has

complied fully with the requirements of this section. A contractor may not authorize final payment until the affidavit is filed in proper form and order.

(c) Upon completion of a project of public works and before receiving final payment for his or her work on the project, each contractor shall file with the local governmental unit authorizing the work an affidavit stating that the contractor has complied fully with the requirements of this section and that the contractor has received an affidavit under par. (b) from each of the contractor's agents and subcontractors. A local governmental unit may not authorize a final payment until the affidavit is filed in proper form and order. If a local governmental unit authorizes a final payment before an affidavit is filed in proper form and order or if the department determines, based on the greater weight of the credible evidence, that any person performing the work specified in sub. (4) has been or may have been paid less than the prevailing wage rate or less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor and requests that the local governmental unit withhold all or part of the final payment, but the local governmental unit fails to do so, the local governmental unit is liable for all back wages payable up to the amount of the final payment.

(10) RECORDS; INSPECTION; ENFORCEMENT. (a) Each contractor, subcontractor, or contractor's or subcontractor's agent that performs work on a project of public works that is subject to this section shall keep full and accurate records clearly indicating the name and trade or occupation of every individual performing the work described in sub. (4) and an accurate record of the number of

hours worked by each of those individuals and the actual wages paid for the hours worked.

(b) The department or the contracting local governmental unit may demand and examine, and every contractor, subcontractor, and contractor's or subcontractor's agent shall keep, and furnish upon request by the department or local governmental unit, copies of payrolls and other records and information relating to the wages paid to individuals performing the work described in sub. (4) for work to which this section applies. The department may inspect records in the manner provided in ch. 103. Every contractor, subcontractor, or agent performing work on a project of public works that is subject to this section is subject to the requirements of ch. 103 relating to the examination of records.

(c) If requested by any person, the department shall inspect the payroll records of any contractor, subcontractor, or agent performing work on a project of public works that is subject to this section as provided in this paragraph to ensure compliance with this section. On receipt of such a request, the department shall request that the contractor, subcontractor, or agent submit to the department a certified record of the information specified in par. (a), other than personally identifiable information relating to an employee of the contractor, subcontractor, or agent, for no longer than a 4-week period. The department may request that a contractor, subcontractor, or agent submit those records no more than once per calendar quarter for each project of public works on which the contractor, subcontractor, or agent is performing work. The department may not charge a requester a fee for obtaining that information. Certified records submitted to the

department under this paragraph are open for public inspection and copying under s. 19.35 (1).

(d) Section 103.005 (5) (f), (11), (12), and (13) applies to this section, except that s. 103.005 (12) (a) does not apply to a person who fails to provide any information to the department to assist the department in determining prevailing wage rates under sub. (3) (am) or (ar). Section 111.322 (2m) applies to discharge and other discriminatory acts arising in connection with any proceeding under this section, including proceedings under sub. (11) (a).

(11) LIABILITY AND PENALTIES. (a) 1. A contractor, subcontractor, or contractor's or subcontractor's agent who fails to pay the prevailing wage rate determined by the department under sub. (3) or who pays less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor is liable to any affected employee in the amount of his or her unpaid wages or his or her unpaid overtime compensation and in an additional amount as liquidated damages as provided under subd. 2. or 3., whichever is applicable.

2. If the department determines upon inspection under sub. (10) (b) or (c) that a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay the prevailing wage rate determined by the department under sub. (3) or has paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor, the department shall order the contractor to pay to any affected employee the amount of his or her unpaid wages or his or her unpaid overtime compensation and an additional amount equal to 100 percent of the

amount of those unpaid wages or that unpaid overtime compensation as liquidated damages within a period specified by the department in the order.

3. In addition to or in lieu of recovering the liability specified in subd. 1. as provided in subd. 2., any employee for and on behalf of that employee and other employees similarly situated may commence an action to recover that liability in any court of competent jurisdiction. If the court finds that a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay the prevailing wage rate determined by the department under sub. (3) or has paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor, the court shall order the contractor, subcontractor, or agent to pay to any affected employee the amount of his or her unpaid wages or his or her unpaid overtime compensation and an additional amount equal to 100 percent of the amount of those unpaid wages or that unpaid overtime compensation as liquidated damages.

5. No employee may be a party plaintiff to an action under subd. 3. unless the employee consents in writing to become a party and the consent is filed in the court in which the action is brought. Notwithstanding s. 814.04 (1), the court shall, in addition to any judgment awarded to the plaintiff, allow reasonable attorney fees and costs to be paid by the defendant.

(b) 1. Except as provided in subds. 2., 4., and 6., any contractor, subcontractor, or contractor's or subcontractor's agent who violates this section may be fined not more than \$200 or imprisoned for not more than 6 months or both. Each day that any violation continues is a separate offense.

2. Whoever induces any individual who seeks to be or is employed on any project of public works that is subject to this section to give up, waive, or return any part of the wages to which the individual is entitled under the contract governing the project, or who reduces the hourly basic rate of pay normally paid to an individual for work on a project that is not subject to this section during a week in which the individual works both on a project of public works that is subject to this section and on a project that is not subject to this section, by threat not to employ, by threat of dismissal from employment, or by any other means is guilty of an offense under s. 946.15 (1).

3. Any individual employed on a project of public works that is subject to this section who knowingly allows a contractor, subcontractor, or contractor's or subcontractor's agent to pay him or her less than the prevailing wage rate set forth in the contract governing the project, who gives up, waives, or returns any part of the compensation to which he or she is entitled under the contract, or who gives up, waives, or returns any part of the compensation to which he or she is normally entitled for work on a project that is not subject to this section during a week in which the individual works both on a project of public works that is subject to this section and on a project that is not subject to this section, is guilty of an offense under s. 946.15 (2).

4. Whoever induces any individual who seeks to be or is employed on any project of public works that is subject to this section to allow any part of the wages to which the individual is entitled under the contract governing the project to be deducted from the individual's pay is guilty of an offense under s. 946.15 (3), unless

the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

5. Any individual who is employed on a project of public works that is subject to this section who knowingly allows any part of the wages to which he or she is entitled under the contract governing the project to be deducted from his or her pay is guilty of an offense under s. 946.15 (4), unless the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

6. Subdivision 1. does not apply to any person who fails to provide any information to the department to assist the department in determining prevailing wage rates under sub. (3) (am) or (ar).

(12) DEPARTMENT. (a) Except as provided under pars. (b) and (c), the department shall notify any local governmental unit applying for a determination under sub. (3) of the names of all persons that the department has found to have failed to pay the prevailing wage rate determined under sub. (3) or has found to have paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor at any time in the preceding 3 years. The department shall include with each name the address of the person and shall specify when the person failed to pay the prevailing wage rate and when the person paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor. A local governmental unit may not award any contract to the person unless otherwise recommended by the department or unless

3 years have elapsed from the date the department issued its findings or the date of final determination by a court of competent jurisdiction, whichever is later.

(b) The department may not include in a notification under par. (a) the name of any person on the basis of having subcontracted a contract for a project of public works to a person that the department has found to have failed to pay the prevailing wage rate determined under sub. (3) or has found to have paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor.

(c) This subsection does not apply to any contractor, subcontractor, or agent who in good faith commits a minor violation of this section, as determined on a case-by-case basis through administrative hearings with all rights to due process afforded to all parties or who has not exhausted or waived all appeals.

(d) Any person submitting a bid or negotiating a contract on a project of public works that is subject to this section shall, on the date the person submits the bid or negotiates the contract, identify any construction business in which the person, or a shareholder, officer, or partner of the person, if the person is a business, owns, or has owned at least a 25 percent interest on the date the person submits the bid or negotiates the contract or at any other time within 3 years preceding the date the person submits the bid or negotiates the contract, if the business has been found to have failed to pay the prevailing wage rate determined under sub. (3) or to have paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor.

(e) The department shall promulgate rules to administer this subsection.

SECTION 187. 84.41 (3) of the statutes is created to read:

84.41 (3) EMPLOYMENT REGULATIONS. Employment regulations set forth in s. 103.50 pertaining to wages and hours shall apply to all projects constructed under s. 84.40 in the same manner as such laws apply to projects on other state highways. Where applicable, the federal wages and hours law known as the Davis-Bacon act shall apply.

SECTION 188. 103.005 (12) (a) of the statutes is amended to read:

103.005 (12) (a) If any employer, employee, owner, or other person violates chs. 103 to 106, or fails or refuses to perform any duty required under chs. 103 to 106, within the time prescribed by the department, for which no penalty has been specifically provided, or fails, neglects or refuses to obey any lawful order given or made by the department or any judgment or decree made by any court in connection with chs. 103 to 106, for each such violation, failure or refusal, the employer, employee, owner or other person shall forfeit not less than \$10 nor more than \$100 for each offense. This paragraph does not apply to any person that fails to provide any information to the department to assist the department in determining prevailing wage rates or prevailing hours of labor under s. 103.49 (3) (a) or (am) or 103.50 (3) or (4).

SECTION 189. 103.49 of the statutes is created to read:

103.49 Wage rate on state work. (1) DEFINITIONS. In this section:

(a) “Area” means the county in which a proposed project of public works that is subject to this section is located or, if the department determines that there is insufficient wage data in that county, “area” means those counties that are

contiguous to that county or, if the department determines that there is insufficient wage data in those counties, “area” means those counties that are contiguous to those counties or, if the department determines that there is insufficient wage data in those counties, “area” means the entire state or, if the department is requested to review a determination under sub. (3) (c), “area” means the city, village, or town in which a proposed project of public works that is subject to this section is located.

(am) “Bona fide economic benefit” means an economic benefit for which an employer makes irrevocable contributions to a trust or fund created under 29 USC 186 (c) or to any other bona fide plan, trust, program, or fund no less often than quarterly or, if an employer makes annual contributions to such a bona fide plan, trust, program, or fund, for which the employer irrevocably escrows moneys at least quarterly based on the employer’s expected annual contribution.

(b) “Hourly basic rate of pay” means the hourly wage paid to any employee, excluding any contributions or payments for health insurance benefits, vacation benefits, pension benefits, and any other bona fide economic benefits, whether paid directly or indirectly.

(bg) “Insufficient wage data” means less than 500 hours of work performed in a particular trade or occupation on projects that are similar to a proposed project of public works that is subject to this section.

(bj) “Minor service or maintenance work” means a project of public works that is limited to minor crack filling, chip or slurry sealing, or other minor pavement patching, not including overlays, that has a projected life span of no longer than 5 years; cleaning of drainage or sewer ditches or structures; or any other limited,

minor work on public facilities or equipment that is routinely performed to prevent breakdown or deterioration.

(br) “Multiple-trade project of public works” means a project of public works in which no single trade accounts for 85 percent or more of the total labor cost of the project.

(c) “Prevailing hours of labor” for any trade or occupation in any area means 10 hours per day and 40 hours per week and may not include any hours worked on a Saturday or Sunday or on any of the following holidays:

1. January 1.
2. The last Monday in May.
3. July 4.
4. The first Monday in September.
5. The 4th Thursday in November.
6. December 25.
7. The day before if January 1, July 4, or December 25 falls on a Saturday.
8. The day following if January 1, July 4, or December 25 falls on a Sunday.

(d) 1. Except as provided in subd. 2., “prevailing wage rate” for any trade or occupation engaged in the erection, construction, remodeling, repairing, or demolition of any project of public works in any area means the hourly basic rate of pay, plus the hourly contribution for health insurance benefits, vacation benefits, pension benefits, and any other bona fide economic benefit, paid directly or indirectly for a majority of the hours worked in the trade or occupation on projects in the area.

2. If there is no rate at which a majority of the hours worked in the trade or occupation on projects in the area is paid, “prevailing wage rate” for any trade or occupation engaged in the erection, construction, remodeling, repairing, or demolition of any project of public works in any area means the average hourly basic rate of pay, weighted by the number of hours worked, plus the average hourly contribution, weighted by the number of hours worked, for health insurance benefits, vacation benefits, pension benefits, and any other bona fide economic benefit, paid directly or indirectly for all hours worked at the hourly basic rate of pay of the highest-paid 51 percent of hours worked in that trade or occupation on projects in that area.

(em) “Single-trade project of public works” means a project of public works in which a single trade accounts for 85 percent or more of the total labor cost of the project.

(f) “State agency” means any office, department, independent agency, institution of higher education, association, society, or other body in state government created or authorized to be created by the constitution or any law, including the legislature and the courts. “State agency” also includes the University of Wisconsin Hospitals and Clinics Authority, the Fox River Navigational System Authority, and the Wisconsin Aerospace Authority.

(fm) “Supply and installation contract” means a contract under which the material is installed by the supplier, the material is installed by means of simple fasteners or connectors such as screws or nuts and bolts, and no other work is

performed on the site of the project of public works, and the total labor cost to install the material does not exceed 20 percent of the total cost of the contract.

(g) "Truck driver" includes an owner-operator of a truck.

(1m) APPLICABILITY. Subject to sub. (3g), this section applies to any project of public works erected, constructed, repaired, remodeled, or demolished for the state or a state agency, including all of the following:

(a) A project erected, constructed, repaired, remodeled, or demolished by one state agency for another state agency under any contract or under any statute specifically authorizing cooperation between state agencies.

(b) A project in which the completed facility is leased, purchased, lease purchased, or otherwise acquired by, or dedicated to, the state in lieu of the state or a state agency contracting for the erection, construction, repair, remodeling, or demolition of the facility.

(c) A sanitary sewer or water main project in which the completed sanitary sewer or water main is acquired by, or dedicated to, the state for ownership or maintenance by the state.

(2) PREVAILING WAGE RATES AND HOURS OF LABOR. Any contract made for the erection, construction, remodeling, repairing, or demolition of any project of public works to which the state or any state agency is a party shall contain a stipulation that no individual performing the work described in sub. (2m) may be allowed to work a greater number of hours per day or per week than the prevailing hours of labor, except that any such individual may be allowed or required to work more than such prevailing hours of labor per day and per week if he or she is paid for all hours

worked in excess of the prevailing hours of labor at a rate of at least 1.5 times his or her hourly basic rate of pay; nor may he or she be paid less than the prevailing wage rate determined under sub. (3) in the same or most similar trade or occupation in the area in which the project of public works is situated. The notice published for the purpose of securing bids for the project must contain a reference to the prevailing wage rates determined under sub. (3) and the prevailing hours of labor. Except as otherwise provided in this subsection, if any contract or subcontract for a project of public works that is subject to this section is entered into, the prevailing wage rates determined under sub. (3) and the prevailing hours of labor shall be physically incorporated into and made a part of the contract or subcontract. For a minor subcontract, as determined by the department, the department shall prescribe by rule the method of notifying the minor subcontractor of the prevailing wage rates and prevailing hours of labor applicable to the minor subcontract. The prevailing wage rates and prevailing hours of labor applicable to a contract or subcontract may not be changed during the time that the contract or subcontract is in force.

(2m) COVERED EMPLOYEES. (a) Subject to par. (b), any person subject to this section shall pay all of the following employees the prevailing wage rate determined under sub. (3) and may not allow such employees to work a greater number of hours per day or per week than the prevailing hours of labor, unless the person pays for all hours worked in excess of the prevailing hours of labor at a rate of at least 1.5 times the employees' hourly basic rate of pay:

1. All laborers, workers, mechanics, and truck drivers employed on the site of a project of public works that is subject to this section.

2. All laborers, workers, mechanics, and truck drivers employed in the manufacturing or furnishing of materials, articles, supplies, or equipment on the site of a project of public works that is subject to this section or from a facility dedicated exclusively, or nearly so, to a project of public works that is subject to this section by a contractor, subcontractor, agent, or other person performing any work on the site of the project.

(b) A laborer, worker, mechanic, or truck driver who is employed to process, manufacture, pick up, or deliver materials or products from a commercial establishment that has a fixed place of business from which the establishment supplies processed or manufactured materials or products or from a facility that is not dedicated exclusively, or nearly so, to a project of public works that is subject to this section is not entitled to receive the prevailing wage rate determined under sub. (3) or to receive at least 1.5 times his or her hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor unless any of the following applies:

1. The laborer, worker, mechanic, or truck driver is employed to go to the source of mineral aggregate such as sand, gravel, or stone and deliver that mineral aggregate to the site of a project of public works that is subject to this section by depositing the material directly in final place, from the transporting vehicle or through spreaders from the transporting vehicle.

2. The laborer, worker, mechanic, or truck driver is employed to go to the site of a project that is subject to this section, pick up excavated material or spoil from

the site of the project of public works, and transport that excavated material or spoil away from the site of the project.

(c) A person that is subject to this section shall pay a truck driver who is an owner-operator of a truck separately for his or her work and for the use of his or her truck.

(3) INVESTIGATION; DETERMINATION. (a) Before a state agency issues a request for bids for any work to which this section applies, the state agency having the authority to prescribe the specifications shall apply to the department to determine the prevailing wage rate for each trade or occupation required in the work under contemplation in the area in which the work is to be done. The department shall conduct investigations and hold public hearings as necessary to define the trades or occupations that are commonly employed on projects that are subject to this section and to inform itself of the prevailing wage rates in all areas of the state for those trades or occupations, in order to determine the prevailing wage rate for each trade or occupation. The department shall issue its determination within 30 days after receiving the request and shall file the determination with the requesting state agency. A state agency that has contracted for a project of public works subject to this section shall post the prevailing wage rates determined by the department, the prevailing hours of labor, and the provisions of subs. (2) and (6m) in at least one conspicuous place on the site of the project that is easily accessible by employees working on the project.

(am) The department shall, by January 1 of each year, compile the prevailing wage rates for each trade or occupation in each area. The compilation shall, in

addition to the current prevailing wage rates, include future prevailing wage rates when those prevailing wage rates can be determined for any trade or occupation in any area and shall specify the effective date of those future prevailing wage rates. If a project of public works extends into more than one area, the department shall determine only one standard of prevailing wage rates for the entire project.

(ar) In determining prevailing wage rates under par. (a) or (am), the department may not use data from projects that are subject to this section, s. 66.0903, 103.50, or 229.8275, or 40 USC 3142 unless the department determines that there is insufficient wage data in the area to determine those prevailing wage rates, in which case the department may use data from projects that are subject to this section, s. 66.0903, 103.50, or 229.8275, or 40 USC 3142. In determining prevailing wage rates under par. (a) or (am), the department may not use data from any construction work performed by a state agency or a local governmental unit, as defined in s. 66.0903 (1) (d).

(b) Any person may request a recalculation of any portion of an initial determination within 30 days after the initial determination date if the person submits evidence with the request showing that the prevailing wage rate for any given trade or occupation included in the initial determination does not represent the prevailing wage rate for that trade or occupation in the area. The evidence shall include wage rate information reflecting work performed by individuals working in the contested trade or occupation in the area during the current survey period. The department shall affirm or modify the initial determination within 15 days after the date on which the department receives the request for recalculation.

(c) In addition to the recalculation under par. (b), the state agency that requested the determination under this subsection may request a review of any portion of a determination within 30 days after the date of issuance of the determination if the state agency submits evidence with the request showing that the prevailing wage rate for any given trade or occupation included in the determination does not represent the prevailing wage rate for that trade or occupation in the city, village, or town in which the proposed project of public works is located. That evidence shall include wage rate information for the contested trade or occupation on at least 3 similar projects located in the city, village, or town where the proposed project of public works is located on which some work has been performed during the current survey period and that were considered by the department in issuing its most recent compilation under par. (am). The department shall affirm or modify the determination within 15 days after the date on which the department receives the request for review.

(3g) NONAPPLICABILITY. This section does not apply to any of the following:

(a) A single-trade project of public works for which the estimated project cost of completion is less than \$48,000 or a multiple-trade project of public works for which the estimated project cost of completion is less than \$100,000.

(b) Work performed on a project of public works for which the state or the state agency contracting for the project is not required to compensate any contractor, subcontractor, contractor's or subcontractor's agent, or individual for performing the work.

(c) Minor service or maintenance work, warranty work, or work under a supply and installation contract.

(f) A public highway, street, or bridge project.

(g) A project of public works involving the erection, construction, repair, remodeling, or demolition of a residential property containing 2 dwelling units or less.

(h) A road, street, bridge, sanitary sewer, or water main project that is a part of a development in which not less than 90 percent of the lots contain or will contain 2 dwelling units or less, as determined by the local governmental unit at the time of approval of the development, and that, on completion, is acquired by, or dedicated to, the state for ownership or maintenance by the state.

(4r) COMPLIANCE. (a) When the department finds that a state agency has not requested a determination under sub. (3) (a) or that a state agency, contractor, or subcontractor has not physically incorporated a determination into a contract or subcontract as required under sub. (2) or has not notified a minor subcontractor of a determination in the manner prescribed by the department by rule promulgated under sub. (2), the department shall notify the state agency, contractor, or subcontractor of the noncompliance and shall file the determination with the state agency, contractor, or subcontractor within 30 days after the notice.

(b) Upon completion of a project of public works and before receiving final payment for his or her work on the project, each agent or subcontractor shall furnish the contractor with an affidavit stating that the agent or subcontractor has

complied fully with the requirements of this section. A contractor may not authorize final payment until the affidavit is filed in proper form and order.

(c) Upon completion of a project of public works and before receiving final payment for his or her work on the project, each contractor shall file with the state agency authorizing the work an affidavit stating that the contractor has complied fully with the requirements of this section and that the contractor has received an affidavit under par. (b) from each of the contractor's agents and subcontractors. A state agency may not authorize a final payment until the affidavit is filed in proper form and order. If a state agency authorizes a final payment before an affidavit is filed in proper form and order or if the department determines, based on the greater weight of the credible evidence, that any person performing the work specified in sub. (2m) has been or may have been paid less than the prevailing wage rate or less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor and requests that the state agency withhold all or part of the final payment, but the state agency fails to do so, the state agency is liable for all back wages payable up to the amount of the final payment.

(5) RECORDS; INSPECTION; ENFORCEMENT. (a) Each contractor, subcontractor, or contractor's or subcontractor's agent that performs work on a project of public works that is subject to this section shall keep full and accurate records clearly indicating the name and trade or occupation of every individual performing the work described in sub. (2m) and an accurate record of the number of hours worked by each of those individuals and the actual wages paid for the hours worked.

(b) The department shall enforce this section. The department may demand

and examine, and every contractor, subcontractor, and contractor's and subcontractor's agent shall keep, and furnish upon request by the department, copies of payrolls and other records and information relating to the wages paid to individuals performing the work described in sub. (2m) for work to which this section applies. The department may inspect records in the manner provided in this chapter. Every contractor, subcontractor, or agent performing work on a project of public works that is subject to this section is subject to the requirements of this chapter relating to the examination of records. Section 111.322 (2m) applies to discharge and other discriminatory acts arising in connection with any proceeding under this section.

(c) If requested by any person, the department shall inspect the payroll records of any contractor, subcontractor, or agent performing work on a project of public works that is subject to this section as provided in this paragraph to ensure compliance with this section. On receipt of such a request, the department shall request that the contractor, subcontractor, or agent submit to the department a certified record of the information specified in par. (a), other than personally identifiable information relating to an employee of the contractor, subcontractor, or agent, for no longer than a 4-week period. The department may request a contractor, subcontractor, or agent to submit those records no more than once per calendar quarter for each project of public works on which the contractor, subcontractor, or agent is performing work. The department may not charge a requester a fee for obtaining that information. Certified records submitted to the

department under this paragraph are open for public inspection and copying under s. 19.35 (1).

(6m) LIABILITY AND PENALTIES. (ag) 1. A contractor, subcontractor, or contractor's or subcontractor's agent who fails to pay the prevailing wage rate determined by the department under sub. (3) or who pays less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor is liable to any affected employee in the amount of his or her unpaid wages or his or her unpaid overtime compensation and in an additional amount as liquidated damages as provided in subd. 2. or 3., whichever is applicable.

2. If the department determines upon inspection under sub. (5) (b) or (c) that a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay the prevailing wage rate determined by the department under sub. (3) or has paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor, the department shall order the contractor to pay to any affected employee the amount of his or her unpaid wages or his or her unpaid overtime compensation and an additional amount equal to 100 percent of the amount of those unpaid wages or that unpaid overtime compensation as liquidated damages within a period specified by the department in the order.

3. In addition to or in lieu of recovering the liability specified in subd. 1. as provided in subd. 2., any employee for and on behalf of that employee and other employees similarly situated may commence an action to recover that liability in any court of competent jurisdiction. If the court finds that a contractor, subcontractor, or contractor's or subcontractor's agent has failed to pay the

prevailing wage rate determined by the department under sub. (3) or has paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor, the court shall order the contractor, subcontractor, or agent to pay to any affected employee the amount of his or her unpaid wages or his or her unpaid overtime compensation and an additional amount equal to 100 percent of the amount of those unpaid wages or that unpaid overtime compensation as liquidated damages.

5. No employee may be a party plaintiff to an action under subd. 3. unless the employee consents in writing to become a party and the consent is filed in the court in which the action is brought. Notwithstanding s. 814.04 (1), the court shall, in addition to any judgment awarded to the plaintiff, allow reasonable attorney fees and costs to be paid by the defendant.

(am) Except as provided in pars. (b), (d), and (f), any contractor, subcontractor, or contractor's or subcontractor's agent who violates this section may be fined not more than \$200 or imprisoned for not more than 6 months or both. Each day that a violation continues is a separate offense.

(b) Whoever induces an individual who seeks to be or is employed on any project of public works that is subject to this section to give up, waive, or return any part of the wages to which the individual is entitled under the contract governing the project, or who reduces the hourly basic rate of pay normally paid to an individual for work on a project that is not subject to this section during a week in which the individual works both on a project of public works that is subject to this section and on a project that is not subject to this section, by threat not to employ, by

threat of dismissal from employment, or by any other means is guilty of an offense under s. 946.15 (1).

(c) Any individual who is employed on a project of public works that is subject to this section who knowingly allows a contractor, subcontractor, or contractor's or subcontractor's agent to pay him or her less than the prevailing wage rate set forth in the contract governing the project, who gives up, waives, or returns any part of the compensation to which he or she is entitled under the contract, or who gives up, waives, or returns any part of the compensation to which he or she is normally entitled for work on a project that is not subject to this section during a week in which the individual works both on a project of public works that is subject to this section and on a project that is not subject to this section, is guilty of an offense under s. 946.15 (2).

(d) Whoever induces any individual who seeks to be or is employed on any project of public works that is subject to this section to allow any part of the wages to which the individual is entitled under the contract governing the project to be deducted from the individual's pay is guilty of an offense under s. 946.15 (3), unless the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

(e) Any individual who is employed on a project of public works that is subject to this section who knowingly allows any part of the wages to which he or she is entitled under the contract governing the project to be deducted from his or her pay is guilty of an offense under s. 946.15 (4), unless the deduction would be allowed

under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

(f) Paragraph (am) does not apply to any person who fails to provide any information to the department to assist the department in determining prevailing wage rates under sub. (3) (a) or (am).

(7) DEBARMENT. (a) Except as provided under pars. (b) and (c), the department shall distribute to all state agencies a list of all persons that the department has found to have failed to pay the prevailing wage rate determined under sub. (3) or has found to have paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor at any time in the preceding 3 years. The department shall include with any name the address of the person and shall specify when the person failed to pay the prevailing wage rate and when the person paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor. A state agency may not award any contract to the person unless otherwise recommended by the department or unless 3 years have elapsed from the date the department issued its findings or date of final determination by a court of competent jurisdiction, whichever is later.

(b) The department may not include in a notification under par. (a) the name of any person on the basis of having subcontracted a contract for a project of public works to a person that the department has found to have failed to pay the prevailing wage rate determined under sub. (3) or has found to have paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor.

(c) This subsection does not apply to any contractor, subcontractor, or agent who in good faith commits a minor violation of this section, as determined on a case-by-case basis through administrative hearings with all rights to due process afforded to all parties or who has not exhausted or waived all appeals.

(d) Any person submitting a bid on a project of public works that is subject to this section shall, on the date the person submits the bid, identify any construction business in which the person, or a shareholder, officer, or partner of the person if the person is a business, owns or has owned at least a 25 percent interest on the date the person submits the bid or at any other time within 3 years preceding the date the person submits the bid, if the business has been found to have failed to pay the prevailing wage rate determined under sub. (3) or to have paid less than 1.5 times the hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor.

(e) The department shall promulgate rules to administer this subsection.

SECTION 190. 103.50 of the statutes is created to read:

103.50 Highway contracts. (1) DEFINITIONS. In this section:

(a) “Area” means the county in which a proposed project that is subject to this section is located or, if the department determines that there is insufficient wage data in that county, “area” means those counties that are contiguous to that county or, if the department determines that there is insufficient wage data in those counties, “area” means those counties that are contiguous to those counties or, if the department determines that there is insufficient wage data in those counties, “area” means the entire state.

(b) “Hourly basic rate of pay” has the meaning given in s. 103.49 (1) (b).

(bg) “Insufficient wage data” has the meaning given in s. 103.49 (1) (bg).

(c) “Prevailing hours of labor” has the meaning given in s. 103.49 (1) (c).

(d) 1. Except as provided in subd. 2., “prevailing wage rate” for any trade or occupation in any area means the hourly basic rate of pay, plus the hourly contribution for health insurance benefits, vacation benefits, pension benefits, and any other bona fide economic benefit, paid directly or indirectly, for a majority of the hours worked in the trade or occupation in the area.

2. If there is no rate at which a majority of the hours worked in the trade or occupation in the area is paid, “prevailing wage rate” means the average hourly basic rate of pay, weighted by the number of hours worked, plus the average hourly contribution, weighted by the number of hours worked, for health insurance benefits, vacation benefits, pension benefits, and any other bona fide economic benefit, paid directly or indirectly for all hours worked at the hourly basic rate of pay of the highest-paid 51 percent of hours worked in that trade or occupation in that area.

(e) “Truck driver” has the meaning given in s. 103.49 (1) (g).

(2) PREVAILING WAGE RATES AND HOURS OF LABOR. No contractor, subcontractor, agent, or other person performing any work on a project under a contract based on bids as provided in s. 84.06 (2) to which the state is a party for the construction or improvement of any highway may do any of the following:

(a) Pay an individual performing the work described in sub. (2m) less than the

prevailing wage rate in the area in which the work is to be done determined under sub. (3).

(b) Allow an individual performing the work described in sub. (2m) to work a greater number of hours per day or per week than the prevailing hours of labor, unless the contractor, subcontractor, or contractor's or subcontractor's agent pays the individual for all hours worked in excess of the prevailing hours of labor at a rate of at least 1.5 times the individual's hourly basic rate of pay.

(2g) NONAPPLICABILITY. This section does not apply to a single-trade project of public works, as defined in s. 103.49 (1) (em), for which the estimated project cost of completion is less than \$48,000 or a multiple-trade project of public works, as defined in s. 103.49 (1) (br), for which the estimated project cost of completion is less than \$100,000.

(2m) COVERED EMPLOYEES. (a) Subject to par. (b), any person subject to this section shall pay all of the following employees the prevailing wage rate determined under sub. (3) and may not allow such employees to work a greater number of hours per day or per week than the prevailing hours of labor, unless the person pays for all hours worked in excess of the prevailing hours of labor at a rate of at least 1.5 times the employees' hourly basic rate of pay:

1. All laborers, workers, mechanics, and truck drivers employed on the site of a project that is subject to this section.

2. All laborers, workers, mechanics, and truck drivers employed in the manufacturing or furnishing of materials, articles, supplies, or equipment on the site of a project that is subject to this section or from a facility dedicated exclusively,

or nearly so, to a project that is subject to this section by a contractor, subcontractor, agent, or other person performing any work on the site of the project.

(b) A laborer, worker, mechanic, or truck driver who is employed to process, manufacture, pick up, or deliver materials or products from a commercial establishment that has a fixed place of business from which the establishment supplies processed or manufactured materials or products or from a facility that is not dedicated exclusively, or nearly so, to a project that is subject to this section is not entitled to receive the prevailing wage rate determined under sub. (3) or to receive at least 1.5 times his or her hourly basic rate of pay for all hours worked in excess of the prevailing hours of labor unless any of the following applies:

1. The laborer, worker, mechanic, or truck driver is employed to go to the source of mineral aggregate such as sand, gravel, or stone and deliver that mineral aggregate to the site of a project that is subject to this section by depositing the material directly in final place, from the transporting vehicle or through spreaders from the transporting vehicle.

2. The laborer, worker, mechanic, or truck driver is employed to go to the site of a project that is subject to this section, pick up excavated material or spoil from the site of the project, and transport that excavated material or spoil away from the site of the project and return to the site of the project.

(c) A contractor, subcontractor, agent, or other person performing work on a project subject to this section shall pay a truck driver who is an owner-operator of a truck separately for his or her work and for the use of his or her truck.

(3) INVESTIGATIONS; DETERMINATIONS. The department shall conduct

investigations and hold public hearings necessary to define the trades or occupations that are commonly employed in the highway construction industry and to inform the department of the prevailing wage rates in all areas of the state for those trades or occupations, in order to ascertain and determine the prevailing wage rates accordingly.

(4) CERTIFICATION OF PREVAILING WAGE RATES. The department of workforce development shall, by May 1 of each year, certify to the department of transportation the prevailing wage rates in each area for all trades or occupations commonly employed in the highway construction industry. The certification shall, in addition to the current prevailing wage rates, include future prevailing wage rates when such prevailing wage rates can be determined for any such trade or occupation in any area and shall specify the effective date of those future prevailing wage rates. The certification shall also include wage rates for work performed on Sundays or the holidays specified in s. 103.49 (1) (c) and shift differentials based on the time of day or night when work is performed. If a construction project extends into more than one area, the department shall determine only one standard of prevailing wage rates for the entire project.

(4m) WAGE RATE DATA. In determining prevailing wage rates for projects that are subject to this section, the department shall use data from projects that are subject to this section, s. 66.0903 or 103.49, or 40 USC 3142. In determining prevailing wage rates for those projects, the department may not use data from any construction work that is performed by a state agency or a local governmental unit, as defined in s. 66.0903 (1) (d).

(5) APPEALS TO GOVERNOR. If the department of transportation considers any determination of the department of workforce development of the prevailing wage rates in an area to be incorrect, it may appeal to the governor, whose determination is final.

(6) CONTENTS OF CONTRACTS. The department of transportation shall include a reference to the prevailing wage rates determined under sub. (3) and the prevailing hours of labor in the notice published for the purpose of securing bids for a project. Except as otherwise provided in this subsection, if any contract or subcontract for a project that is subject to this section is entered into, the prevailing wage rates determined under sub. (3) and the prevailing hours of labor shall be physically incorporated into and made a part of the contract or subcontract. For a minor subcontract, as determined by the department of workforce development, that department shall prescribe by rule the method of notifying the minor subcontractor of the prevailing wage rates and prevailing hours of labor applicable to the minor subcontract. The prevailing wage rates and prevailing hours of labor applicable to a contract or subcontract may not be changed during the time that the contract or subcontract is in force. The department of transportation shall post the prevailing wage rates determined by the department, the prevailing hours of labor, and the provisions of subs. (2) and (7) in at least one conspicuous place that is easily accessible to the employees on the site of the project.

(7) PENALTIES. (a) Except as provided in pars. (b), (d), and (f), any contractor, subcontractor, or contractor's or subcontractor's agent who violates this section

may be fined not more than \$200 or imprisoned for not more than 6 months or both. Each day that a violation continues is a separate offense.

(b) Whoever induces any individual who seeks to be or is employed on any project that is subject to this section to give up, waive, or return any part of the wages to which the individual is entitled under the contract governing the project, or who reduces the hourly basic rate of pay normally paid to an individual for work on a project that is not subject to this section during a week in which the individual works both on a project that is subject to this section and on a project that is not subject to this section, by threat not to employ, by threat of dismissal from employment, or by any other means is guilty of an offense under s. 946.15 (1).

(c) Any individual employed on a project that is subject to this section who knowingly allows a contractor, subcontractor, or contractor's or subcontractor's agent to pay him or her less than the prevailing wage rate set forth in the contract governing the project, who gives up, waives, or returns any part of the compensation to which he or she is entitled under the contract, or who gives up, waives, or returns any part of the compensation to which he or she is normally entitled for work on a project that is not subject to this section during a week in which the individual works both on a project that is subject to this section and on a project that is not subject to this section, is guilty of an offense under s. 946.15 (2).

(d) Whoever induces any individual who seeks to be or is employed on any project that is subject to this section to allow any part of the wages to which the individual is entitled under the contract governing the project to be deducted from the individual's pay is guilty of an offense under s. 946.15 (3), unless the deduction

would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

(e) Any individual employed on a project that is subject to this section who knowingly allows any part of the wages to which he or she is entitled under the contract governing the project to be deducted from his or her pay is guilty of an offense under s. 946.15 (4), unless the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

(f) Paragraph (a) does not apply to any individual who fails to provide any information to the department to assist the department in determining prevailing wage rates under sub. (3) or (4).

(8) ENFORCEMENT AND PROSECUTION. The department of transportation shall require adherence to subs. (2), (2m), and (6). The department of transportation may demand and examine, and every contractor, subcontractor, and contractor's or subcontractor's agent shall keep and furnish upon request by the department of transportation, copies of payrolls and other records and information relating to compliance with this section. Upon request of the department of transportation or upon complaint of alleged violation, the district attorney of the county in which the work is located shall investigate as necessary and prosecute violations in a court of competent jurisdiction. Section 111.322 (2m) applies to discharge and other discriminatory acts arising in connection with any proceeding under this section.

SECTION 191. 103.503 (1) (a) of the statutes is amended to read:

103.503 (1) (a) "Accident" means an incident caused, contributed to, or otherwise involving an employee that resulted or could have resulted in death,

personal injury, or property damage and that occurred while the employee was performing the work described in s. 66.0903 (4), ~~2013 stats., or s. 16.856~~ 103.49 (2m), ~~2015 stats.,~~ on a project of public works or while the employee was performing work on a public utility project.

SECTION 192. 103.503 (1) (e) of the statutes is amended to read:

103.503 (1) (e) “Employee” means a laborer, worker, mechanic, or truck driver who performs the work described in s. 66.0903 (4), ~~2013 stats., or s. 16.856~~ 103.49 (2m), ~~2015 stats.,~~ on a project of public works or on a public utility project.

SECTION 193. 103.503 (1) (g) of the statutes is repealed and recreated to read:

103.503 (1) (g) “Project of public works” means a project of public works that is subject to s. 66.0903 or 103.49.

SECTION 194. 103.503 (2) of the statutes is amended to read:

103.503 (2) SUBSTANCE ABUSE PROHIBITED. No employee may use, possess, attempt to possess, distribute, deliver, or be under the influence of a drug, or use or be under the influence of alcohol, while performing the work described in s. 66.0903 (4), ~~2013 stats., or s. 16.856~~ 103.49 (2m), ~~2015 stats.,~~ on a project of public works or while performing work on a public utility project. An employee is considered to be under the influence of alcohol for purposes of this subsection if he or she has an alcohol concentration that is equal to or greater than the amount specified in s. 885.235 (1g) (d).

SECTION 195. 103.503 (3) (a) 2. of the statutes is amended to read:

103.503 (3) (a) 2. A requirement that employees performing the work described in s. 66.0903 (4), ~~2013 stats., or s. 16.856~~ 103.49 (2m), ~~2015 stats.,~~ on a

project of public works or performing work on a public utility project submit to random, reasonable suspicion, and post-accident drug and alcohol testing and to drug and alcohol testing before commencing work on the project, except that testing of an employee before commencing work on a project is not required if the employee has been participating in a random testing program during the 90 days preceding the date on which the employee commenced work on the project.

SECTION 196. 104.001 (4) of the statutes is created to read:

104.001 (4) This section does not affect the requirement that employees employed on a public works project contracted for by a city, village, town, or county be paid at the prevailing wage rate, as defined in s. 66.0903 (1) (g), as required under s. 66.0903.

SECTION 197. 106.04 of the statutes is created to read:

106.04 Employment of apprentices on state public works projects. (1)

DEFINITION. In this section, “project” means a project of public works that is subject to s. 103.49 or 103.50 in which work is performed by employees employed in trades that are apprenticeable under this subchapter.

(2) WAIVER. If the department grants an exception or modification to any requirement in any contract for the performance of work on a project relating to the employment and training of apprentices, the department shall post that information on its Internet site, together with a detailed explanation for granting the exception or modification.

SECTION 198. 109.09 (1) of the statutes is amended to read:

109.09 (1) The department shall investigate and attempt equitably to adjust

controversies between employers and employees ~~as to~~ regarding alleged wage claims. The department may receive and investigate any wage claim that is filed with the department, or received by the department under s. 109.10 (4), no later than 2 years after the date the wages are due. The department may, after receiving a wage claim, investigate any wages due from the employer against whom the claim is filed to any employee during the period commencing 2 years before the date the claim is filed. The department shall enforce this chapter and ~~s. ss. 66.0903, 2013 stats., s. 103.49, 2013 stats., s. 229.8275, 2013 stats., and s. 16.856, 2015 stats., and ss. 103.02, 103.49, 103.82, and 104.12, and 229.8275.~~ In pursuance of this duty, the department may sue the employer on behalf of the employee to collect any wage claim or wage deficiency and ss. 109.03 (6) and 109.11 (2) and (3) shall apply to such actions. Except for actions under s. 109.10, the department may refer such an action to the district attorney of the county in which the violation occurs for prosecution and collection and the district attorney shall commence an action in the circuit court having appropriate jurisdiction. Any number of wage claims or wage deficiencies against the same employer may be joined in a single proceeding, but the court may order separate trials or hearings. In actions that are referred to a district attorney under this subsection, any taxable costs recovered by the district attorney shall be paid into the general fund of the county in which the violation occurs and used by that county to meet its financial responsibility under s. 978.13 (2) (b) for the operation of the office of the district attorney who prosecuted the action.

SECTION 199. 111.322 (2m) (c) of the statutes is created to read:

111.322 **(2m)** (c) The individual files a complaint or attempts to enforce a

right under s. 66.0903, 103.49, or 229.8275 or testifies or assists in any action or proceeding under s. 66.0903, 103.49, or 229.8275.

SECTION 200. 227.01 (13) (t) of the statutes is created to read:

227.01 (13) (t) Ascertains and determines prevailing wage rates under ss. 66.0903, 103.49, 103.50, and 229.8275, except that any action or inaction which ascertains and determines prevailing wage rates under ss. 66.0903, 103.49, 103.50, and 229.8275 is subject to judicial review under s. 227.40.

SECTION 201. 229.682 (2) of the statutes is created to read:

229.682 (2) PREVAILING WAGE. The construction of a baseball park facility that is financed in whole or in part by a district is subject to s. 66.0903.

SECTION 202. 229.8275 of the statutes is created to read:

229.8275 Prevailing wage. A district may not enter into a contract under s. 229.827 with a professional football team, as described in s. 229.823, or a related party that requires the team or related party to acquire and construct or renovate football stadium facilities that are part of any facilities that are leased by the district to the team or to a related party unless the professional football team or related party agrees to all of the following:

(1) Not to allow any employee working on the football stadium facilities who would be entitled to receive the prevailing wage rate under s. 66.0903 and who would not be required or allowed to work more than the prevailing hours of labor, if the football stadium facilities were a project of public works subject to s. 66.0903, to be paid less than the prevailing wage rate or to be required or allowed to work more than the prevailing hours of labor, except as allowed under s. 66.0903 (4) (a).

(2) To require any contractor, subcontractor, or agent of a contractor or subcontractor performing work on the football stadium facilities to keep and allow inspection of records in the same manner as a contractor, subcontractor, or agent of a contractor or subcontractor performing work on a project of public works that is subject to s. 66.0903 is required to keep and allow inspection of records under s. 66.0903 (10).

(3) To comply with s. 66.0903 in the same manner as a local governmental unit contracting for the erection, construction, remodeling, repairing, or demolition of a project of public works is required to comply with s. 66.0903 and to require any contractor, subcontractor, or agent of a contractor or subcontractor performing work on the football stadium facilities to comply with s. 66.0903 in the same manner as a contractor, subcontractor, or agent of a contractor or subcontractor performing work on a project of public works that is subject to s. 66.0903 is required to comply with s. 66.0903.

SECTION 203. 111.01 of the statutes is created to read:

111.01 Declaration of policy. The public policy of the state as to employment relations and collective bargaining, in the furtherance of which this subchapter is enacted, is declared to be as follows:

(1) It recognizes that there are 3 major interests involved, namely: the public, the employee, and the employer. These 3 interests are to a considerable extent interrelated. It is the policy of the state to protect and promote each of these interests with due regard to the situation and to the rights of the others.

(2) Industrial peace, regular and adequate income for the employee, and

uninterrupted production of goods and services are promotive of all of these interests. They are largely dependent upon the maintenance of fair, friendly, and mutually satisfactory employment relations and the availability of suitable machinery for the peaceful adjustment of whatever controversies may arise. It is recognized that certain employers, including farmers, farmer cooperatives, and unincorporated farmer cooperative associations, in addition to their general employer problems, face special problems arising from perishable commodities and seasonal production that require adequate consideration. It is also recognized that whatever may be the rights of disputants with respect to each other in any controversy regarding employment relations, they should not be permitted, in the conduct of their controversy, to intrude directly into the primary rights of 3rd parties to earn a livelihood, transact business, and engage in the ordinary affairs of life by any lawful means and free from molestation, interference, restraint, or coercion.

(3) Negotiations of terms and conditions of work should result from voluntary agreement between employer and employee. For the purpose of such negotiation an employee has the right, if the employee desires, to associate with others in organizing and bargaining collectively through representatives of the employee's own choosing, without intimidation or coercion from any source.

(4) It is the policy of the state, in order to preserve and promote the interests of the public, the employee, and the employer alike, to establish standards of fair conduct in employment relations and to provide a convenient, expeditious, and impartial tribunal by which these interests may have their respective rights and

obligations adjudicated. While limiting individual and group rights of aggression and defense, the state substitutes processes of justice for the more primitive methods of trial by combat.

SECTION 204. 111.04 (1) and (2) of the statutes are consolidated, renumbered 111.04 and amended to read:

111.04 Rights of employees. Employees shall have the right of self-organization and the right to form, join, or assist labor organizations, to bargain collectively through representatives of their own choosing, and to engage in lawful, concerted activities for the purpose of collective bargaining or other mutual aid or protection. ~~(2) Employees shall also have the right to refrain from self-organization; forming, joining, or assisting labor organizations; bargaining collectively through representatives; or engaging in activities for the purpose of collective bargaining or other mutual aid or protection~~ such activities.

SECTION 205. 111.04 (3) of the statutes is repealed.

SECTION 206. 111.06 (1) (c) of the statutes is amended to read:

111.06 (1) (c) To encourage or discourage membership in any labor organization, employee agency, committee, association, or representation plan by discrimination in regard to hiring, tenure, or other terms or conditions of employment except in a collective bargaining unit where an all-union agreement is in effect. An employer may enter into an all-union agreement with the voluntarily recognized representative of the employees in a collective bargaining unit, where at least a majority of such employees voting have voted affirmatively, by secret ballot, in favor of the all-union agreement in a referendum conducted by the commission,

except that where the bargaining representative has been certified by either the commission or the national labor relations board as the result of a representation election, no referendum is required to authorize the entry into an all-union agreement. An authorization of an all-union agreement continues, subject to the right of either party to the all-union agreement to petition the commission to conduct a new referendum on the subject. Upon receipt of the petition, if the commission determines there is reasonable ground to believe that the employees concerned have changed their attitude toward the all-union agreement, the commission shall conduct a referendum. If the continuance of the all-union agreement is supported on a referendum by a vote at least equal to that provided in this paragraph for its initial authorization, it may continue, subject to the right to petition for a further vote by the procedure under this paragraph. If the continuance of the all-union agreement is not supported on a referendum, it terminates at the expiration of the contract of which it is then a part or at the end of one year from the date of the announcement by the commission of the result of the referendum, whichever is earlier. The commission shall declare any all-union agreement terminated whenever it finds that the labor organization involved has unreasonably refused to receive as a member any employee of such employer. An interested person may, as provided in s. 111.07, request the commission to perform this duty.

SECTION 207. 111.06 (1) (e) of the statutes is amended to read:

111.06 (1) (e) To bargain collectively with the representatives of less than a

majority of the employer's employees in a collective bargaining unit, or to enter into an all-union agreement except in the manner provided in par. (c).

SECTION 208. 111.06 (1) (i) of the statutes is amended to read:

111.06 (1) (i) To deduct labor organization dues or assessments from an employee's earnings, unless the employer has been presented with an individual order therefor, signed by the employee personally, and terminable at the end of any year of its life by the employee giving to the employer at least 30 days' written notice of the termination. ~~This paragraph applies to the extent permitted under federal law unless there is an all-union agreement in effect. The employer shall give notice to the labor organization of receipt of a notice of termination.~~

SECTION 209. 946.15 of the statutes is created to read:

946.15 Public construction contracts at less than full rate. (1) Any employer, or any agent or employee of an employer, who induces any individual who seeks to be or is employed pursuant to a public contract, as defined in s. 66.0901 (1) (c), or who seeks to be or is employed on a project on which a prevailing wage rate determination has been issued by the department of workforce development under s. 66.0903 (3), 103.49 (3), 103.50 (3), or 229.8275 (3) to give up, waive, or return any part of the compensation to which that individual is entitled under his or her contract of employment or under the prevailing wage rate determination issued by the department, or who reduces the hourly basic rate of pay normally paid to an employee for work on a project on which a prevailing wage rate determination has not been issued under s. 66.0903 (3), 103.49 (3), 103.50 (3), or 229.8275 (3) during a week in which the employee works both on a project on which a prevailing wage rate

determination has been issued and on a project on which a prevailing wage rate determination has not been issued, is guilty of a Class I felony.

(2) Any individual employed pursuant to a public contract, as defined in s. 66.0901 (1) (c), or employed on a project on which a prevailing wage rate determination has been issued by the department of workforce development under s. 66.0903 (3), 103.49 (3), 103.50 (3), or 229.8275 (3) who gives up, waives, or returns to the employer or agent of the employer any part of the compensation to which the employee is entitled under his or her contract of employment or under the prevailing wage determination issued by the department, or who gives up any part of the compensation to which he or she is normally entitled for work on a project on which a prevailing wage rate determination has not been issued under s. 66.0903 (3), 103.49 (3), 103.50 (3), or 229.8275 (3) during a week in which the individual works part-time on a project on which a prevailing wage rate determination has been issued and part-time on a project on which a prevailing wage rate determination has not been issued, is guilty of a Class C misdemeanor.

(3) Any employer or labor organization, or any agent or employee of an employer or labor organization, who induces any individual who seeks to be or is employed on a project on which a prevailing wage rate determination has been issued by the department of workforce development under s. 66.0903 (3), 103.49 (3), 103.50 (3), or 229.8275 (3) to allow any part of the wages to which that individual is entitled under the prevailing wage rate determination issued by the department or local governmental unit to be deducted from the individual's pay is guilty of a Class

I felony, unless the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

(4) Any individual employed on a project on which a prevailing wage rate determination has been issued by the department of workforce development under s. 66.0903 (3), 103.49 (3), 103.50 (3), or 229.8275 (3) who allows any part of the wages to which that individual is entitled under the prevailing wage rate determination issued by the department or local governmental unit to be deducted from his or her pay is guilty of a Class C misdemeanor, unless the deduction would be allowed under 29 CFR 3.5 or 3.6 from an individual who is working on a project that is subject to 40 USC 3142.

SECTION 210. 947.20 of the statutes is repealed..

SECTION 211. 978.05 (6) (a) of the statutes is amended to read:

978.05 (6) (a) Institute, commence, or appear in all civil actions or special proceedings under and perform the duties set forth for the district attorney under ch. 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), 89.08, 103.50 (8), 103.92 (4), 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86, 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and 938 as the judge may request and perform all appropriate duties and appear if the district attorney is designated in specific statutes, including matters within chs. 782, 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority of the county board to designate, under s. 48.09 (5), that the corporation counsel provide representation as specified in s. 48.09 (5) or to

designate, under s. 48.09 (6) or 938.09 (6), the district attorney as an appropriate person to represent the interests of the public under s. 48.14 or 938.14.

SECTION 9350. Initial applicability; Workforce Development.

(1) PREVAILING WAGE. The treatment of ss. 19.36 (12), 66.0129 (5), 66.0903 (1) (a), (am), (b), (c), (cm), (dr), (em), (f), (g), (hm), (im), and (j), (1m) (b), and (2) to (12), 84.41 (3), 103.005 (12) (a), 103.49, 103.50, 103.503 (1) (a), (e), and (g), (2), and (3) (a) 2., 104.001 (4), 106.04, 109.09 (1), 111.322 (2m) (a) (with respect to s. 103.50), (b) (with respect to s. 103.50), and (c), 227.01 (13) (t), 229.682 (2), 229.8275, 946.15, and 978.05 (6) (a) first apply, with respect to a project of public works that is subject to bidding, to a project for which the request for bids is issued on the effective date of this subsection and, with respect to a project of public works that is not subject to bidding, to a project the contract for which is entered into on the effective date of this subsection.

(2) DISCRIMINATION. The treatment of ss. 66.0903 (10) (d), 111.322 (2m) (c), and 229.8275 first applies to acts of discrimination that occur on the effective date of this subsection.”.

5. At the appropriate places, insert all of the following:

“**SECTION 212.** 16.5186 (3) of the statutes is created to read:

16.5186 (3) (a) Notwithstanding sub. (2), in fiscal year 2026-27, on the 2nd Monday in July, the secretary shall transfer from the general fund to the local government fund 15 percent of the sum of the following amounts:

1. The amount transferred from the general fund to the local government fund in fiscal year 2025-26.

2. An amount equal to the percentage change determined under s. 25.491 (14) (b) 1. multiplied by the sum of the amount credited to the accounts under s. 25.491 (2), (8), and (9) in fiscal year 2025-26.

(b) Notwithstanding sub. (2), on the 2nd Monday in November in fiscal year 2026-27, the secretary shall transfer from the general fund to the local government fund 85 percent of the sum of the amounts described in par. (a) 1. and 2.

SECTION 213. 25.491 (14) of the statutes is created to read:

25.491 (14) (a) No later than July 1, 2026, the department of revenue shall determine the amount that revenues from the taxes imposed under ss. 77.52 and 77.53 decreased in fiscal year 2025-26 due to the exemption under s. 77.54 (30) (a) 2. for electricity and natural gas sold during the months of May, June, July, August, September, and October for residential use.

(b) 1. Notwithstanding subs. (1) (c) 2., (2), (8), and (9) (a) and (b), the department of revenue shall add the amount determined under par. (a) to the amount of revenues received from the taxes imposed under ss. 77.52 and 77.53 for fiscal year 2025-26, as specified for that fiscal year as outlined in the summary of estimated general fund taxes under the biennial budget act prepared by the legislative fiscal bureau, and that amount shall be used to determine the percentage change in the amount of revenues received from the taxes imposed under ss. 77.52 and 77.53 for fiscal year 2025-26 from fiscal year 2024-25 for purposes of subs. (1) (c) 2., (2), (8), and (9) (a) and (b).

2. a. Notwithstanding sub. (2), in fiscal year 2026-27, an amount equal to the amount credited to the county and municipal aid account under sub. (2) in fiscal

year 2025-26, increased by the percentage change determined under subd. 1., shall be credited to the county and municipal aid account under sub. (2).

b. Notwithstanding sub. (8), in fiscal year 2026-27, an amount equal to the amount credited to the municipal services account under sub. (8) in fiscal year 2025-26, increased by the percentage change determined under subd. 1., shall be credited to the municipal services account under sub. (8).

c. Notwithstanding sub. (9) (a), in fiscal year 2026-27, an amount equal to the amount credited to the supplemental county and municipal aid account under sub. (9) (a) in fiscal year 2025-26, increased by the percentage change determined under subd. 1., shall be credited to the supplemental county and municipal aid account under sub. (9) (a).

d. Notwithstanding sub. (9) (b), in fiscal year 2026-27, an amount equal to the amount credited to the supplemental county and municipal aid account under sub. (9) (b) in fiscal year 2025-26, increased by the percentage change determined under subd. 1., shall be credited to the supplemental county and municipal aid account under sub. (9) (b).”.

6. At the appropriate places, insert all of the following:

“**SECTION 214.** 20.835 (2) (ce) of the statutes is created to read:

20.835 (2) (ce) *Property tax credit.* A sum sufficient to make the payments under s. 71.07 (9c) (c).

SECTION 215. 71.05 (1) (am) of the statutes is amended to read:

71.05 (1) (am) *Military retirement systems.* All retirement payments received from the U.S. military employee retirement system, to the extent that such payments are not exempt under par. (a) ~~or sub. (6) (b)~~ 54.

SECTION 216. 71.05 (1) (an) of the statutes is amended to read:

71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments received from the U.S. government that relate to service with the coast guard, the commissioned corps of the national oceanic and atmospheric administration, or the commissioned corps of the public health service, to the extent that such payments are not exempt under par. (a) or (am) ~~or sub. (6) (b) 54.~~

SECTION 217. 71.05 (6) (b) 4. (intro.) of the statutes is amended to read:

71.05 (6) (b) 4. (intro.) Disability payments other than disability payments that are paid from a retirement plan, the payments from which are exempt under ~~sub. 54.~~ and sub. (1) (am) and (an), if the individual either is single or is married and files a joint return and is under 65 years of age before the close of the taxable year to which the subtraction relates, retired on disability, and, when the individual retired, was permanently and totally disabled. In this subdivision, “permanently and totally disabled” means an individual who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. An individual shall not be considered permanently and totally disabled for purposes of this subdivision unless proof is furnished in such form and manner, and at such times, as prescribed by the department. The exclusion under this subdivision shall be determined as follows:

SECTION 218. 71.05 (6) (b) 54. (intro.) of the statutes is amended to read:

71.05 (6) (b) 54. (intro.) Except for a payment that is exempt under sub. (1) (a),

(am), or (an), or that is exempt as a railroad retirement benefit, and except as provided under subds. 54m. and 54mn., for taxable years beginning after December 31, 2020, up to \$5,000 of payments or distributions received each year by an individual from a qualified retirement plan under the Internal Revenue Code or from an individual retirement account established under 26 USC 408, if all of the following conditions apply:

SECTION 219. 71.05 (6) (b) 54m. of the statutes is created to read:

71.05 (6) (b) 54m. a. Except for a payment that is exempt under sub. (1) (a), (am), or (an), or that is exempt as a railroad retirement benefit, and except as provided under subd. 54mn., for taxable years beginning after December 31, 2024, the amount, up to the limit specified in subd. 54m. b., c., or d., whichever is applicable, of the payments or distributions received each year from a qualified retirement plan under the Internal Revenue Code or from an individual retirement account established under 26 USC 408.

b. If the individual is at least 65 years of age before the close of the taxable year to which the subtraction relates, the amount claimed by the individual under this subdivision may not exceed \$15,000 for that taxable year.

c. If the individual is married and is a joint filer, and both spouses are at least 65 years of age before the close of the taxable year to which the subtraction relates, the total amount claimed by the spouses under this subdivision may not exceed \$30,000 for that taxable year.

d. If the individual is married and files a separate return and is at least 65 years of age before the close of the taxable year to which the subtraction relates, the

amount claimed by each spouse as a subtraction under this subdivision may not exceed \$15,000 for that taxable year.

e. The individual has not claimed any credit listed under s. 71.10 (4) for the same taxable year for which the individual claimed the subtraction under this subdivision.

SECTION 220. 71.05 (6) (b) 54mn. of the statutes is created to read:

71.05 (6) (b) 54mn. For taxable years beginning after December 31, 2024, for an individual who is a part-year resident of this state, the amount that is calculated by multiplying the applicable amount under subd. 54m. b., c., or d. by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. A nonresident of this state is not eligible to claim the subtraction under subd. 54m.

SECTION 221. 71.07 (9c) of the statutes is created to read:

71.07 (9c) PROPERTY TAX CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means an individual whose household income is less than \$150,000 and who files a claim under this subsection.

2. "Household" means a claimant and an individual related to the claimant as husband or wife.

3. "Household income" means all income received by all persons of a household in a calendar year while members of the household, less \$500 for each of the claimant's dependents, as defined in 26 USC 152, who have the same principal

abode as the claimant for more than 6 months during the year to which the claim relates.

4. “Income” has the meaning given in s. 71.52 (6).

5. “Principal dwelling” has the meaning given in sub. (9) (a) 2.

6. “Property taxes” has the meaning given in sub. (9) (a) 3.

7. “Rent constituting property taxes” has the meaning given in sub. (9) (a) 4.

(b) *Filing claims.* For taxable years beginning after December 31, 2024, subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, one of the following amounts:

1. If the claimant’s household income is less than \$100,000 in the year to which the claim relates, an amount equal to the following percentage of the amount by which the claimant’s property taxes or rent constituting property taxes or both exceed 4 percent of the claimant’s household income:

a. For taxable years beginning after December 31, 2024, and before January 1, 2026, 10 percent.

b. For taxable years beginning after December 31, 2025, and before January 1, 2027, 15 percent.

c. For taxable years beginning after December 31, 2026, 40 percent.

2. If the claimant’s household income is at least \$100,000 but less than \$150,000 in the year to which the claim relates, an amount that is calculated as follows:

a. Calculate the value of a fraction, the denominator of which is \$50,000 and

the numerator of which is the difference between the claimant's household income and \$100,000.

b. Subtract from 1.0 the amount that is calculated under subd. 2. a.

c. Multiply the amount that is calculated under subd. 2. b. by the amount for which the claimant would have otherwise been eligible to claim under subd. 1. a. b. or c. for the taxable year for which the claim is made.

(c) *Refundability.* If the allowable amount of the claim exceeds the income taxes otherwise due on the claimant's income, the amount of the claim not used as an offset against those taxes shall be certified by the department of revenue to the department of administration for payment to the claimant by check, share draft, or other draft from the appropriation under s. 20.835 (2) (ce).

(d) *Limitations.* 1. The credit under this subsection shall be reduced by the amount claimed by the claimant under s. 71.53 for the same taxable year to which the claim under this subsection relates.

2. No credit is allowed under this subsection if the claimant or the claimant's spouse files a claim under sub. (6e) for the same taxable year to which the claim under this subsection relates.

3. No credit is allowed under this subsection unless it is claimed within the time period under s. 71.75 (2).

4. Part-year residents and nonresidents of this state may not claim the credit under this subsection.

5. The credit under this subsection may not be claimed by a person who may be claimed as a dependent on the individual income tax return of another taxpayer.

6. If a principal dwelling is rented by a person from another person under circumstances determined by the department of revenue to not be at arm's length, the department may determine rent at arm's length and the determination shall be final for purposes of this subsection.

7. Only one claimant per household per year shall be entitled to claim a credit under this subsection.

8. No credit is allowed under this subsection if the assessed value of the claimant's property for the taxable year for which the claim under this subsection relates exceeds \$1,000,000.

(e) *Administration.* 1. Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection.

2. Annually, beginning in 2026, the department shall increase the dollar amounts under pars. (a) 1. and 3., (b) 1. and 2., and (d) 8. by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2024, as determined by the federal department of labor.

SECTION 222. 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

71.07 (9e) (aj) (intro.) For taxable years beginning after December 31, 2010, and before January 1, 2025, an individual may credit against the tax imposed under s. 71.02 an amount equal to one of the following percentages of the federal basic earned income credit for which the person is eligible for the taxable year under section 32 of the Internal Revenue Code:

SECTION 223. 71.07 (9e) (ak) of the statutes is created to read:

71.07 (9e) (ak) For taxable years beginning after December 31, 2024, an individual may credit against the tax imposed under s. 71.02 an amount equal to one of the following percentages of the federal earned income credit for which the individual is eligible for the taxable year under section 32 of the Internal Revenue Code:

1. If the individual has one or more qualifying children who have the same principal place of abode as the individual, 34 percent.

2. If the individual has no qualifying children, 15 percent. For purposes of this subdivision, the requirement under section 32 (c) (1) (A) (ii) (II) of the Internal Revenue Code that the individual be younger than age 65 shall be disregarded in determining the amount of the federal earned income credit for which the individual is eligible.

SECTION 224. 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s. 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), property tax credit under s. 71.07 (9c), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 225. 71.83 (1) (a) 6. of the statutes is amended to read:

71.83 (1) (a) 6. 'Retirement plans.' Any natural person who is liable for a

penalty for federal income tax purposes under section 72 (m) (5), (q), (t), and (v), 4973, 4974, 4975, or 4980A of the Internal Revenue Code is liable for 33 percent of the federal penalty unless the income received is exempt from taxation under s. 71.05 (1) (a) or (6) (b) 54., 54m., or 54mn. The penalties provided under this subdivision shall be assessed, levied, and collected in the same manner as income or franchise taxes.

SECTION 226. 73.03 (73) (f) 1. of the statutes is amended to read:

73.03 **(73)** (f) 1. Subject to subd. 2., for taxable years beginning after December 31, 2020, the department shall make the pilot program described under par. (b) permanent and applicable to all eligible claimants of the earned income tax credit under s. 71.07 (9e) ~~(aj)~~, based on the specifications described under pars. (b) and (c) 2.”.

(END)