CHAPTER 41

DEPARTMENT OF TOURISM

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SUBCHAPTER I

GENERAL PROVISIONS

41.01 Definitions. In this chapter:

(1) "Department" means the department of tourism.

(2) "Secretary" means the secretary of tourism.

History: 1995 a. 27.

SUBCHAPTER II

TOURISM PROMOTION

41.11 Duties. (1) GENERAL DUTIES. The department shall:

(a) Stimulate, promote, advertise and publicize tourism to the state by those who live in other states and foreign countries.

(b) Promote travel by citizens of this state to this state's scenic, historic, natural, agricultural, educational and recreational attractions.

(c) Create an accurate national and international image of the state.

(d) Encourage all tourism-related businesses to participate in available education programs.

(e) Encourage and cooperate with communities, groups and individuals in the state in pursuing the tourism promotion objectives of the department.

(f) Coordinate and stimulate the orderly and ecologically sound development of commercial tourist facilities throughout the state.

(g) Promote the growth of the tourism and recreation industry through research, planning and assistance.

(h) Annually report to the appropriate standing committees of the legislature under s. 13.172 (3) the activities, marketing efforts, receipts, and disbursements of the department for the previous fiscal year. The report under this paragraph shall include information on the marketing efforts conducted for the Frank Lloyd Wright Trail established under s. 84.10255.

(1g) GOALS AND ACCOUNTABILITY MEASURES FOR ECONOMIC DEVELOPMENT PROGRAMS. (a) In this subsection, "economic development program" means a program or activity having the primary purpose of encouraging the establishment and growth of business in this state, including the creation and retention of jobs, and that satisfies all of the following:

1. The program receives funding from the state or federal government that is allocated through an appropriation under ch. 20.

2. The program provides financial assistance, tax benefits, or direct services to specific industries, businesses, local governments, or organizations.

(b) The department, in consultation with the Wisconsin Economic Development Corporation, shall do all of the following for each economic development program administered by the department:

1. Establish clear and measurable goals for the program that are tied to statutory policy objectives.

2. Establish at least one quantifiable benchmark for each program goal described in subd. 1.

3. Require that each recipient of a grant or loan under the program submit a report to the department. Each contract with a recipient of a grant or loan under the program shall specify the frequency and format of the report to be submitted to the department and the performance measures to be included in the report.

4. Establish a method for evaluating the projected results of the program with actual outcomes as determined by evaluating the information described in subds. 1. and 2.

5. Annually and independently verify, from a sample of grants and loans, the accuracy of the information required to be reported under subd. 3.

6. Establish by rule a requirement that the recipient of a grant or loan under the program of at least $100,000 submit to the department a verified statement signed by both an independent certified public accountant licensed or certified under ch. 442 and the director or principal officer of the recipient to attest to the accuracy of the verified statement, and make available for inspection the documents supporting the verified statement. The department shall include the requirement established by rule under this subdivision in the contract entered into by a grant or loan recipient.

7. Establish by rule policies and procedures permitting the department to do all of the following if a recipient of a grant or loan or tax benefits under the program submits false or misleading information to the department or fails to comply with the terms of a contract entered into with the department under the program and fails to provide to the satisfaction of the department an explanation for the noncompliance:

a. Recoup payments made to the recipient.

b. Withhold payments to be made to the recipient.

c. Impose a forfeiture on the recipient.

(1r) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND REPORTING. (a) The department shall coordinate any economic development assistance with the Wisconsin Economic Development Corporation.

(b) Annually, no later than October 1, the department shall submit to the joint legislative audit committee and to the appropriate standing committees of the legislature under s. 13.172 (3) a comprehensive report assessing economic development programs, as defined in sub. (1g) (a), administered by the department. The report shall include all of the information required under s. 238.07 (2). The department shall collaborate with the Wisconsin Economic Development Corporation to make readily accessible to the public on an Internet-based system the information required under this subsection.

(2) SALES. The secretary shall annually formulate, in consultation with the 5 members of the council on tourism selected under s. 41.12, a statewide marketing strategy, which is a plan for marketing and promotion of the facilities and attractions of the state for the ensuing year. The department shall implement the plan. The department shall cooperate with the commercial recreation industry to assure coordination with private plans and programs, and may assist in the development and marketing of combined recreational opportunities such as package tours, convention and trade show facilities and special transportation arrangements.

(3) SERVICES. The department shall assist the consumers and the suppliers of recreational opportunities in the state. The department may:

(a) Collect and disseminate information as to the facilities, advantages and attractions of the state, including historic, scenic and other points of interest.

(b) Provide timely information regarding weather, transportation facilities, hunting, fishing, boating, motoring, snowmobiling and skiing conditions and other subjects of interest to those seeking recreational opportunities in the state.

(c) Establish, manage and operate permanent or temporary tourist information centers along major highways into the state.

(d) Provide advice and service to persons or groups engaged in the recreation industry.

(e) Conduct research into the status and needs of the recreation industry.

(f) Operate a reservations service for recreational facilities in the state.

(g) Provide planning and coordinating assistance to tour operators, convention and trade show managers.

(4) ADVERTISING. The department shall plan and conduct a program of advertising and promotion designed to attract interested persons to this state and to stimulate the enjoyment of its recreational opportunities by residents and nonresidents alike. Any contracts engaging a private agency to conduct an advertising or promotion program under this subsection shall reserve to the department the right to terminate the contract if the service is unsatisfactory to the department. The department shall encourage and coordinate the efforts of public and private organizations to publicize the facilities and attractions of the state for the purpose of stimulating their enjoyment by residents and tourists.

(4m) ACCESS TO CUSTOMER INFORMATION; FEES. (a) Notwithstanding s. 19.35, the department may refuse to reveal names, addresses and related demographic information maintained on any list that the department has compiled of persons who have requested information about travel opportunities in the state. The department may not refuse to reveal such information to representatives of the news media.

(b) Notwithstanding s. 19.71, if the department provides information from a list of persons requesting travel information, the department may charge the person requesting the information a fee to recover the department's actual costs of compiling and providing the information. The department may reduce or waive the fee under this subsection if the department determines that the reduction or waiver is in the public interest.

History: 1975 c. 39, 163, 200; 1983 a. 92; 1987 a. 1; 1995 a. 27 s. 6918; Stats. 1995 s. 41.11; 1999 a. 9; 2005 a. 25, 253; 2007 a. 125; 2009 a. 28; 2011 a. 32; 2015 a. 55, 270; 2023 a. 7.

41.12 Council on tourism. (1) The council on tourism shall advise the secretary on matters relating to tourism. Five members of the council on tourism shall assist the secretary in formulating a statewide marketing strategy. The 5 members shall be selected by a vote of the council on tourism from among the members, other than ex officio members, of the council on tourism.

(2) The council on tourism shall develop a plan to assist and encourage private companies located in this state to promote this state in their advertisements. Upon the adoption of a plan by the council on tourism, the secretary shall consider implementing the plan.

History: 1987 a. 1; 1995 a. 27 s. 6919; Stats. 1995 s. 41.12; 2023 a. 7.

41.14 Offices. The department may establish tourism offices, within or without the state, as necessary to carry out its duties. Wisconsin residency may not be required of classified employees staffing tourism offices located outside the state.

History: 1975 c. 39, 163, 200; 1995 a. 27 s. 6920; Stats. 1995 s. 41.14.

41.15 Film promotion. (1) In this section, "film" means any product created using any technology for the recording, storage and reproduction of audiovisual material.

(2) The department shall encourage persons to produce films which will enhance the image of this state and its communities and countryside. To carry out this purpose, it shall:

(a) Prepare and distribute promotional and informational materials identifying factors which make it desirable to produce films in this state and describing the services available from local and state governmental units and from the private sector in this state.

(b) Help persons secure licenses and permits, and provide other appropriate services, related to film production.

(c) Help persons obtain cooperation from local, state and federal governmental units and from the private sector in order to produce films.

(d) Coordinate its activities with the activities of similar bodies created by local governmental units in this state.

(3) It may apply for, receive and spend grants and donations to fund its operations.

History: 1987 a. 27, 403; 1995 a. 27 s. 6921; Stats. 1995 s. 41.15.

41.152 Film production tax credits. (1) The state film office shall implement a program to accredit productions and certify expenses for purposes of ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h). Application for accreditation or certification shall be made to the office for each taxable year for which accreditation or certification is desired.

(2) If the state film office accredits a production under sub. (1), the office shall determine the amount of the production's production expenditures, as defined in s. 71.07 (5f) (a) 4. The state film office shall not issue an accreditation or certification under sub. (1) without first receiving written confirmation from the applicant that the applicant has retained a certified public accountant located in this state to conduct periodic audits to ensure compliance with this section and ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h), as prescribed by rule by the office. An entity applying for a tax credit under s. 71.07 (5f), 71.28

(5f), or 71.47 (5f) that does not have its commercial domicile in this state shall indicate that on its application along with the amount of production expenditures it anticipates spending in this state and the amount of expenditures, if any, it anticipates spending in another state on the same production.

(3) The state film office shall notify the department of revenue of every production accredited under sub. (1), the amount of the production's production expenditures, as defined in s. 71.07 (5f) (a) 4., every certification issued under sub. (1), and the amount of the tax credits under ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) allocated to the applicant for the taxable year for which the applicant's claim relates. The state film office shall notify the department of revenue under this subsection no later than 30 days after allocating tax credits to an applicant.

(4) The state film office may not allocate more than $5,000,000 in tax credits under ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) in each fiscal year and no more than $1,000,000 in tax credits to any single applicant in each fiscal year.

(5) Each applicant who produces an accredited production, as defined in s. 71.07 (5f) (a) 1., that is eligible for a tax credit under s. 71.07 (5f), 71.28 (5f), or 71.47 (5f) shall include in the finished production an acknowledgment to the state of Wisconsin and the state film office as designed by the state film office, including a logo designed by the state film office.

(6) Annually, beginning in 2027, the state film office shall prepare a report specifying the number of persons who submitted tax credit applications in the previous year and the amount of the tax credits allocated to each such applicant. The report shall also provide recommendations and suggestions on improving the efficiency of the program implemented under this section. The office shall submit the report to the legislature, in the manner provided under s. 13.172 (2), no later than April 30 each year.

(7) The department shall promulgate rules to administer this section.

History: 2025 a. 15, 174.

41.16 Grants to municipalities and organizations for regional tourist information centers. (1) DEFINITIONS. In this section:

(a) "Applicant" means any of the following and any combination of any of the following:

1. A nonprofit organization, as defined in s. 106.13 (3m) (a) 1r., whose purposes include tourism to or within the state or a particular region in the state.

2. An organization, including an elected governing body, of a federally recognized American Indian tribe or band in this state.

3. A city, village, town, or county.

(b) "Region" means 2 or more counties in this state.

(2) GRANT ELIGIBILITY. From the appropriation under s. 20.380 (1) (km), the department may award a grant under this section to an applicant to reimburse the applicant for up to 50 percent of eligible costs incurred by the applicant to operate a regional tourist information center. The tourist information center must provide informational and promotional materials on cultural or recreational attractions in the region and must be located in a place at which a tourist to the state or region would be reasonably assumed to stop while traveling to or from a recreational or cultural destination. Eligible costs under this subsection include costs to staff the regional tourist information center and to acquire promotional materials and standard display equipment for the tourist information center.

(3) APPLICATION AND WRITTEN AGREEMENT. (a) An applicant shall apply for a grant under this section on a form prepared by the department.

(b) The department shall enter into a written agreement with each grant recipient.

(c) The department shall promulgate rules to administer the grants under this section, including the preparation of an application form.

History: 2009 a. 28; 2015 a. 55.

Cross-reference: See also ch. Tour 3, Wis. adm. code.

41.17 Joint effort marketing. (2) ELIGIBILITY. Any public or private organization not organized or incorporated for profit, including a tribal organization of a federally recognized American Indian tribe or band in this state, and any elected governing body of a federally recognized American Indian tribe or band in this state may apply to the department for joint effort marketing funds under this section. Prior to applying for such funds, each prospective applicant shall have submitted, at the time and in the manner provided by departmental rule, a plan and budget specifying the media to be used, the market to be approached, the facilities and attractions to be promoted and the applicant's estimated expenditures and receipts for the various projects within the plan. If such plan is coordinated with the statewide marketing strategy, the department shall approve it and the submitting organization or governing body shall be eligible to apply for joint effort marketing funds under this section.

(3) WRITTEN AGREEMENTS. Each joint effort marketing project shall be implemented by a written agreement between the department and the applicant organization or governing body. The agreement shall specify at a minimum:

(a) The name, address and contact person for the applicant and its advertising agency, if any.

(b) A description of the project, including the media to be used, the date or inclusive dates and the geographic market to be reached.

(c) An itemized statement of the estimated total costs of the project.

(d) An itemized statement of the revenues accruing to the applicant from the project through advertising, contributions and other sources.

(em) The conditions for the release of the joint effort marketing funds under this section.

(4) LIMITATIONS. (a) No state funds may be released for a project that is not included within an advertising plan and budget submitted by an eligible organization or governing body and approved by the department.

(b) No funds may be released except in accordance with the agreement concluded under sub. (3).

(c) Funds released in any given project may not exceed 50 percent of the total project costs, less that portion of the amounts recovered by the applicant through the sale of advertising or other promotional considerations in connection with the project which exceeds 50 percent of the total project costs.

(d) No funds may be used to compensate any officer or employee of the applicant for salaries or expenses.

(e) No name or picture of any living state or local public official or candidate for public office may be used in any project for which state funds are received under this section.

(f) No payments may be released except upon presentation of receipted vouchers for project expenditures by the applicant, together with such other documentary evidence substantiating payments and the purposes for which the payments were made as the departmental rules require.

(g) The department may promulgate rules imposing additional requirements to ensure that public funds are used to promote the maximum number of attractions and facilities.

(5) FUNDING SOURCE. Subject to the 50 percent limitation

under s. 20.380 (1) (b) and the proportional expenditure requirements under s. 20.380 (1) (b) and (kg), the department shall expend, from the appropriations under s. 20.380 (1) (b), (kg), and (w), at least $1,130,000 in the aggregate in each fiscal year in joint effort marketing funds under this section.

History: 1975 c. 39, 163, 200; 1991 a. 39; 1995 a. 27 s. 6922; Stats. 1995 s. 41.17; 1999 a. 9; 2005 a. 25, 254.

Cross-reference: See also ch. Tour 1, Wis. adm. code.

41.23 Sale of excess or surplus property. The department may acquire excess or surplus property from the department of administration under ss. 16.72 (4) (b) and 16.98 (1) or from the department of transportation under s. 84.09 (5s) and, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1), the department may sell the property acquired under this section to any person at a price determined by the department of tourism. All proceeds received by the department of tourism from the sale of property under this section shall be credited to the appropriation account under s. 20.380 (1) (h).

History: 1997 a. 27; 2013 a. 20.

41.24 Payments to the WPGA Junior Foundation. (1) The department shall enter into an agreement with the WPGA Junior Foundation, Inc. to make payments from the appropriation under s. 20.380 (1) (ir) to the WPGA Junior Foundation, Inc., to be used by the WPGA Junior Foundation, Inc. to fund its efforts to provide opportunities, enjoyment, and education to junior golfers in this state.

(2) The agreement under this section shall require that the WPGA Junior Foundation, Inc. provide, without fee and as a condition of receiving payments specified under this section, any license or other approval required for use of any logo, trademark, trade name, word, or symbol to be used on or in association with special group registration plates under s. 341.14 (6r) (f) 55m.

(4) Payments to the WPGA Junior Foundation, Inc. under this section shall be discontinued by the department if the WPGA Junior Foundation, Inc. dissolves or is no longer exempt from taxation under section 501 (a) of the Internal Revenue Code.

History: 2005 a. 260; 2007 a. 97; 2023 a. 7.

SUBCHAPTER III

KICKAPOO VALLEY RESERVE

41.40 Kickapoo land acquisition; reserve designation. (1) The department may acquire land from the federal government adjacent to the Kickapoo River, and may determine the boundaries of the Kickapoo valley reserve under s. 41.41 (2).

(2) The department of administration may enter into an agreement to indemnify the federal government from claims arising from or through the management and operation of the land, and any improvements on the land, transferred under sub. (1).

History: 1993 a. 349; 1995 a. 27 s. 235; Stats. 1995 s. 41.40; 1999 a. 64.

Cross-reference: See also ch. KB 1, Wis. adm. code.

41.41 Kickapoo valley reserve. (1) DEFINITION. In this section:

(a) "Board" means the Kickapoo reserve management board.

(b) "Mining" means operations or activities for the commercial extraction from the earth of merchantable metallic or nonmetallic minerals or the exploration or prospecting for such minerals and includes operations, processes or activities related to that extraction.

(2) CREATION. There is created a Kickapoo valley reserve adjacent to the Kickapoo River, consisting of state-owned land that is acquired by the department from the federal government or acquired by the board under sub. (7) and is designated as the Kickapoo valley reserve by the department.

(3) OBJECTIVES. The board shall manage land in the Kickapoo valley reserve to preserve and enhance its unique environmental, scenic and cultural features, to provide facilities for the use and enjoyment of visitors to the reserve and to promote the reserve as a destination for vacationing and recreation.

(4) POLICY RESPONSIBILITY AND COOPERATION. (a) The board is the policy-making body responsible for the Kickapoo valley reserve.

(b) The department shall provide staff within the classified service to assist the board in performing the payroll, accounting and related management functions of the board.

(c) The department of agriculture, trade and consumer protection, the department of natural resources, the department of transportation, the department of administration, the state historical society, and the University of Wisconsin-Extension shall cooperate with and assist the board in matters related to its functions.

(d) Notwithstanding s. 15.03, the department shall process and forward all personnel and biennial budget requests by the board without change except as requested or concurred in by the board.

(5) BOARD DUTIES. The board shall:

(a) Appoint an executive director outside the classified service.

(b) Publish a map and description of the Kickapoo valley reserve.

(c) Manage the land in the Kickapoo valley reserve in conformity with this section.

(d) Promote to the recreational users of the Kickapoo valley reserve an appreciation of the environmental, scenic and cultural features of the reserve.

(e) Consult and cooperate with the department of agriculture, trade and consumer protection, the department of natural resources, the department of transportation, the department of administration, the state historical society, the University of Wisconsin-Extension, any federally recognized American Indian tribe or band in this state that appoints a liaison representative to the board regarding the management of the Kickapoo valley reserve.

(f) Seek the advice and assistance of and cooperate with local governmental units having jurisdiction of and in the vicinity of the Kickapoo valley reserve.

(g) Conduct one or more public hearings prior to trading land located in the Kickapoo valley reserve or acquiring land for the reserve.

(h) Actively solicit bids for construction, materials, supplies, equipment and contractual services required by the board from bidders located in the region surrounding the Kickapoo valley reserve.

(i) Recognize and honor preexisting highway and utility easements on land that becomes a part of the Kickapoo valley reserve or land that is acquired by the board.

(6) BOARD RESTRICTIONS. The board shall not:

(a) Sell land in the Kickapoo valley reserve.

(b) Exercise jurisdiction over land that is not a part of the Kickapoo valley reserve unless that land has been acquired by the board.

(7) BOARD POWERS. The board may:

(a) Delegate responsibility for administration of the Kickapoo valley reserve to the executive director.

(b) Subject to any prior action under s. 13.48 (14) (am) or

16.848 (1), lease land that is part of the Kickapoo valley reserve to any person for purposes consistent with the management of the reserve under sub. (3), or for agricultural purposes, and lease other land that is acquired by the board for any lawful purpose.

(c) Subject to approval of the governor under s. 20.914 (1), purchase a parcel of land any portion of which is approved by the department for inclusion in the Kickapoo valley reserve.

(cm) Acquire development rights in land any portion of which is approved by the department for inclusion in the Kickapoo valley reserve. Purchases under this paragraph are subject to the approval of the governor under s. 20.914 (1).

(d) Sell land that is not a part of the Kickapoo valley reserve.

(e) Subject to approval by the governor in the same manner that purchases are approved under s. 20.914 (1), trade a parcel of land that is part of the Kickapoo valley reserve for another parcel of land any portion of which is approved by the department for inclusion in the reserve if the land traded is comparable in value to the land received and any of the following applies:

1. The land received is more suitable to the purposes of the Kickapoo valley reserve than the land traded.

2. The trade serves to consolidate the land in the Kickapoo valley reserve.

3. The trade serves to settle a boundary dispute or encroachment.

(f) Authorize, license and regulate private concessions in the Kickapoo valley reserve for purposes consistent with the management of the reserve under sub. (3) and receive revenue from the concessions.

(g) Subject to ss. 13.48 (10), 16.85 (1) and 20.924 (1), plan, design, construct and maintain facilities in the Kickapoo valley reserve for purposes consistent with the management of the reserve under sub. (3).

(h) Issue orders directing compliance with this section or the rules of the board.

(i) Accept and administer gifts, grants and bequests.

(j) Charge fees for use of the land and facilities in the Kickapoo valley reserve.

(k) Promulgate rules that are applicable only to land in the Kickapoo valley reserve and other land acquired by the board, facilities on that land and waters adjacent to that land establishing restrictions on use of the land, waters and facilities.

(L) Cooperate with and provide matching funds to any nonstock, nonprofit corporation described under section 501 (c) (3) or (4) of the internal revenue code (26 USC 501 (c) 3 or (4)) and exempt from taxation under section 501 (a) of the internal revenue code (26 USC 501 (a)) that is organized to raise moneys for and provide assistance to the Kickapoo valley reserve.

(m) Raise moneys from private donors by selling memberships in the Kickapoo valley reserve or by other similar means.

(n) Grant easements for highway or utility purposes on land that is a part of the Kickapoo valley reserve or land that has been acquired by the board.

(7m) INTERIM MANAGEMENT. Notwithstanding subs. (2), (3) and (6) (a), the board may undertake interim management of land that is to be acquired from the federal government under sub. (2) prior to the transfer of the land to the state, if such interim management is approved by the federal government.

(8) ZONING. Notwithstanding ss. 13.48 (13) (a), 59.69 (4), 60.61 (2), 60.62 (1), 61.35 and 62.23 (7), the Kickapoo valley reserve is not subject to the zoning ordinance of any county or municipality, except that any ordinance enacted under s. 59.692, 61.351, 61.353, 62.231, 62.233, or 87.30 governing the zoning of floodplains, shorelands or wetlands in shorelands and any ordinance that is required by law under s. 59.693, 61.354 or 62.234 governing construction site erosion control or storm water management applies in the reserve.

(9) STATE NATURAL AREAS. The board shall dedicate as a state natural area under s. 23.27 any land that is a part of the Kickapoo valley reserve and any land that has been acquired by the board if the department of natural resources identifies the land as appropriate for dedication.

(10) AIDS EQUIVALENT TO PROPERTY TAXES. (a) In this section:

1. a. Subject to subd. 1. b., "estimated value", for the year following the year in which the department acquires land within the Kickapoo valley reserve or the board acquires land under sub. (7), means the full value of the land determined by the department of revenue and, for each later year, means the value that was used for calculating the aid payment under this subsection on the land for the prior year increased or decreased to reflect the annual percentage change in the equalized valuation of all real property, excluding improvements, in the taxation district in which the land is located, as determined by comparing the most recent determination of equalized valuation under s. 70.57 for all real property to the next preceding determination of equalized valuation under s. 70.57 for all real property.

b. The "estimated value" of the land in the town of Stark in Vernon County shall include, in 2008, the value of improvements constituting the Kickapoo Valley Reserve Visitor Center and the maintenance buildings associated with the Kickapoo Valley Reserve Visitor Center and, in each later year, the value that was included under this subd. 1. b. in the prior year increased or decreased in the manner described in subd. 1. a.

2. "Taxation district" means a city, village or town, except that if a city or village lies in more than one county, "taxation district" means each portion of the city or village that lies within a separate county.

3. "Taxing jurisdiction" means any entity authorized by law to levy taxes on general property, as defined in s. 70.02, that are measured by the property's value.

(b) Each year, the department shall ascertain from the clerk of each taxation district in which the reserve or any land acquired by the board is located the aggregate gross general property tax rate for the taxation district, without respect to the school levy tax credit under s. 79.10.

(c) 1. Except as provided in par. (d), on or before each January 31, the department shall pay to the treasurer of each taxation district specified in par. (b), with respect to all land in the Kickapoo valley reserve and all land acquired by the board on or before January 1 of the preceding year, an amount determined by multiplying the estimated value of the land equated to the average level of assessment in the taxation district by the aggregate gross general property tax rate, without respect to the school levy tax credit under s. 79.10, that would apply to the land in that taxation district for that year if it were taxable.

2. On or before February 15, the treasurer of each taxation district receiving a payment under subd. 1. shall pay to the treasurer of each taxing jurisdiction, from the amount received under subd. 1., the taxing jurisdiction's proportionate share of the payment in lieu of the tax that would be levied on the land if it were taxable.

(d) The department shall make payments under par. (c) on January 31 of any year with respect to land that is a part of the Kickapoo valley reserve as a result of a transfer of ownership from the United States if the land is a part of the reserve on January 1 of that year. Payments under this paragraph shall be made based on the full value of the land on January 1 of that year as determined by the department of revenue.

(11) COMMERCIAL MINING FOR MINERALS PROHIBITED. No

person may conduct mining on any land that is a part of the Kickapoo valley reserve or any property acquired by the board. The board shall not authorize any person to conduct mining on any such property.

(12) ENFORCEMENT; PENALTY. (a) The department shall have police supervision over the Kickapoo valley reserve, other land acquired by the board and all publicly owned rights-of-way adjacent thereto, and its duly appointed agents may arrest, with or without warrant, any person on that property committing an offense against the laws of the state or in violation of any rule of the board in force on that property, and deliver the person to circuit court for the county where the offense is committed and make and execute a complaint charging the person with the offense committed. The district attorney of the county where the offense is committed shall appear and prosecute all actions arising under this paragraph. This paragraph does not preclude exercise of concurrent law enforcement jurisdiction in or adjacent to the reserve, or on other land acquired by the board, by any authority to whom jurisdiction is granted by law.

(b) A person who violates any provision of this section or any rule promulgated or order issued under this section may be required to forfeit not more than $100.

History: 1993 a. 349; 1995 a. 27 ss. 279, 9116 (5); Stats. 1995 s. 41.41; 1995 a. 201, 216, 225; 1997 a. 194; 1999 a. 9; 2001 a. 103; 2007 a. 20; 2011 a. 32; 2013 a. 20, 80; 2015 a. 55; 2017 a. 59.

Cross-reference: See also ch. KB 1, Wis. adm. code.

SUBCHAPTER IV

ARTS BOARD

41.51 Definitions. In this subchapter, unless the context requires otherwise, "board" means the arts board.

History: 1973 c. 90; 1979 c. 221; 1981 c. 20; 2011 a. 32 s. 1183; Stats. 2011 s. 41.51.

41.53 Powers and duties. (1) The board shall:

(a) Continually study the artistic and cultural activities within the state.

(b) Assist arts activities in the state.

(c) Assist communities in creating and developing their own arts programs.

(d) Encourage and assist freedom of artistic expression.

(e) Promulgate rules, pursuant to ch. 227, for the implementation and operations of this subchapter.

(f) Plan and implement, when funds are available in the appropriations under s. 20.380 (3) (b) and (o), a program of contracts with or grants-in-aid to groups or, in appropriate cases, individuals of exceptional talent engaged in or concerned with the arts. No grantee may receive any funds distributed as grants-in-aid under this paragraph unless the grantee provides at least 50 percent of the estimated total cost of the project, either in the form of moneys or in-kind contributions of equivalent value, to be funded under this paragraph.

(fm) Conduct a program identical to that described in par. (f), but only for American Indian individuals and groups. The program shall be funded from the appropriation under s. 20.380 (3) (km).

(g) Arrange and schedule the portrait of the governor or any former governor. Costs incurred under this paragraph shall be charged to the appropriation under s. 20.380 (3) (c) up to a limit of $10,000 per portrait. Costs in excess of $10,000 per portrait may be charged to the appropriation under s. 20.380 (3) (c) only with the prior approval of the joint committee on finance.

(h) Annually, award an amount equal to at least 5 percent of all state and federal funds received by the board in that year for grants to artists and arts organizations to artists who are minority group members and arts groups composed principally of minority group members. In this paragraph, "minority group member" has the meaning specified in s. 16.287 (1) (f).

(i) Administer challenge grant programs for the purpose of encouraging the fund-raising efforts of arts organizations.

(j) Annually pay to the Milwaukee Foundation, Inc., for deposit in the High Point fund, the amount appropriated under s. 20.380 (3) (e).

(2) The board may:

(a) Enter into contracts with individuals, organizations, units of government and institutions for services furthering the development of the arts and humanities.

(am) Enter into contracts with American Indian individuals, organizations and institutions and American Indian tribal governments for services furthering the development of the arts and humanities.

(b) Accept all gifts and grants and expend them for the purposes intended.

(c) Award an operational grant to an organization if the sum of all operational grants awarded in the current year does not exceed 50 percent of the sum of all grants awarded to organizations from the appropriations under s. 20.380 (3) (b) and (o) in the current year. In this paragraph, "operational grant" means a grant awarded by the board to support those administrative costs of an organization that are not directly related to the development of an artistic performance or product.

History: 1973 c. 90; 1981 c. 20; 1983 a. 27 s. 933; 1985 a. 29; 1985 a. 332 s. 251 (1); 1987 a. 27; 1989 a. 31; 1991 a. 39; 1993 a. 16; 1999 a. 9; 2003 a. 33; 2005 a. 25; 2011 a. 32 ss. 1187 to 1204; Stats. 2011 s. 41.53.

Cross-reference: See also AB, Wis. adm. code.

41.55 Executive secretary. The board shall appoint an executive secretary outside the classified service to serve at its pleasure.

History: 1973 c. 90; 2011 a. 35 s. 12.05d; Stats. 2011 s. 41.55.

41.56 Public service requirement. (1) The board shall by rule define "public service" for the purpose of this section.

(2) Every recipient of a grant awarded by the board under the board's general grants program or community arts program from the appropriation under s. 20.380 (3) (b) shall perform a public service that shall be mutually agreed upon by the board and the grant recipient at the time the grant is awarded.

History: 1981 c. 20; 2011 a. 32 ss. 1207 to 1208; Stats. 2011 s. 41.56.

41.565 Arts challenge initiative grants. (1) In this section, "local arts agency" means an organization that represents local arts organizations.

(2) (a) From the appropriation under s. 20.380 (3) (d), the board shall award arts challenge initiative grants to arts organizations and local arts agencies.

(b) The board shall award grants from the appropriation under s. 20.380 (3) (d) to match up to 25 percent of an arts organization's or a local arts agency's income from contributions for the fiscal year in which a grant may be awarded that exceeds the amount of income from contributions in the previous fiscal year and income from earned income that exceeds the amount of earned income from the previous fiscal year in that fiscal year subject to the following requirements:

1. An arts organization or a local arts agency must earn income which exceeds the amount of earned income from the previous fiscal year in each fiscal year for which the organization or local arts agency applies for a grant to meet the requirements of this paragraph. The receipt of a grant by an arts organization or local arts agency in a previous fiscal year does not exempt an arts

organization or a local arts agency from the requirements under this paragraph.

2. A grant awarded under par. (a) shall match only cash funds.

(c) The board shall set aside at least 10 percent of the funds for grants under par. (a) for grants to minority arts organizations.

(d) The board shall set aside at least 20 percent of the funds for grants under par. (a) for grants to arts organizations and local arts agencies that have operating budgets of less than $100,000.

(e) Notwithstanding par. (b), a grant under par. (c) or (d) may match up to 100 percent of the sum of the arts organization's or local arts agency's income from contributions and earned income for the previous fiscal year, except that a grant under par. (d) shall be not less than $3,000 and not more than $10,000.

(3) If the amount in the appropriation under s. 20.380 (3) (d) in any fiscal year is insufficient to fund all grants under this section, the board shall award grants, including the minimum and maximum grants under sub. (2) (e), on a prorated basis.

(4) The board shall promulgate rules to implement and administer this section.

History: 1987 a. 27, 399; 1989 a. 31, 2011 a. 32 ss. 1209 to 1219; Stats. 2011 s. 41.565.

41.57 Fine arts in state buildings. After acquisition of the work of art under s. 44.57 (4), 2009 stats., the board shall:

(1) Cooperate with the bureau of facilities management and consult with the artist or the artist's representative to ensure that each work of art acquired under s. 44.57 (4), 2009 stats., is properly maintained and is not artistically altered without the consent of the artist or the artist's representative.

(2) Ensure that any work of art acquired under s. 44.57 (4), 2009 stats., is maintained and displayed on the grounds of the state building for at least 25 years, unless the board finds that earlier removal is in the public interest. When the board, in consultation with the agency making principal use of the building to which the work of art is appurtenant, determines that the work of art should be removed, the board shall loan the work of art to an accredited museum in the state or to an educational or other appropriate public institution capable of maintaining and exhibiting the work of art.

History: 1979 c. 221; 1981 c. 20; 1985 a. 29; 1987 a. 27; 1989 a. 17; 2011 a. 32 ss. 1224, 1227 to 1228; Stats. 2011 s. 41.57; 2013 a. 166 ss. 22, 23, 76.

41.60 Arts incubator grants and loans. (1) In this section:

(a) "Arts incubator" means a facility that provides nonprofit arts organizations or individual professional artists with shared support services and with office, storage, studio, gallery, performance or other work or living space at a lower rent than the market rate in the community.

(b) "Nonprofit arts organization" means a corporation organized under ch. 181, that is a nonprofit corporation as defined in s. 181.0103 (17), for the purpose of furthering the arts.

(c) "Nonprofit business development organization" means a housing and community development authority created under s. 66.1335 (1), redevelopment corporation, as defined in s. 66.1301 (3) (s), redevelopment authority created under s. 66.1333 (3), community development corporation, as defined in s. 234.94 (2), or any nonprofit organization whose primary purpose is to promote the economic development of a particular area or region in the state.

(2) The board may award a grant not exceeding $5,000 to a nonprofit business development organization or a nonprofit arts organization to fund a feasibility study of the need for and the initial design of an arts incubator in a particular region of this state.

(3) The board may award a grant or loan not exceeding $50,000 to a nonprofit business development organization or nonprofit arts organization to fund the initial development and operation of a proposed arts incubator, including equipment purchases, building acquisition and rehabilitation and staff costs, after considering all of the following:

(a) The qualifications of the proposed arts incubator's management and staff.

(b) The availability and cost of office, storage, studio, gallery, performance or other work or living space in the community.

(c) The support and involvement of local businesses, the local financial community, local governmental units and the local arts community.

(d) The cost-effectiveness of the arts incubator.

(e) The effect of the arts incubator on the local economy and the community in which it is located.

(f) The financial viability of the proposed arts incubator.

(4) At the request of the board, the department of tourism shall assist the board in evaluating proposed projects under this section.

History: 1989 a. 31; 1995 a. 27, 225; 1997 a. 79; 1999 a. 150 s. 672; 2001 a. 30 s. 108; 2011 a. 32 s. 1229; Stats. 2011 s. 41.60.

41.62 Wisconsin regranting program. (1) In this section:

(a) "Local arts agency" has the meaning given in s. 41.565 (1).

(b) "Municipality" means any city, village, town, county or federally recognized American Indian tribe or band in this state.

(2) Subject to sub. (3), the board shall award grants under the Wisconsin regranting program to local arts agencies and municipalities. Grants shall be awarded from the appropriations under s. 20.380 (3) (f) and (j).

(3) No grant may be distributed under sub. (2) unless the local arts agency or municipality makes a matching fund contribution that is equal to the amount of the grant awarded under this section. Private funds and in-kind contributions may be applied to meet the requirement of this subsection.

(4) The board shall promulgate rules to implement and administer this section.

History: 1995 a. 27; 2001 a. 16; 2011 a. 32 ss. 1230 to 1236; Stats. 2011 s. 41.62.