CHAPTER 990

CONSTRUCTION OF STATUTES

990.001 Construction of laws; rules for. In construing Wisconsin laws the following rules shall be observed unless construction in accordance with a rule would produce a result inconsistent with the manifest intent of the legislature:

(1) SINGULAR AND PLURAL. The singular includes the plural, and the plural includes the singular.

(2) GENDER. Words importing one gender extend and may be applied to any gender. Any person who by statute, rule or ordinance is designated a chairman, alderman or other similar title may use another equivalent title such as, in the case of a chairman, “chair”, “chairperson”, “chairwoman” or other such appropriate title.

(3) TENSES. The present tense of a verb includes the future when applicable. The future perfect tense includes past and future tenses.

(4) TIME, HOW COMPUTED. (a) The time within which an act is to be done or proceeding had or taken shall be computed by excluding the first day and including the last; and when any such time is expressed in hours the whole of Sunday and of any legal holiday, from midnight to midnight, shall be excluded.

(b) If the last day within which an act is to be done or proceeding had or taken falls on a Sunday or legal holiday the act may be done or the proceeding had or taken on the next secular day.

(c) When the last day within which a proceeding is to be had or taken or an act done, which consists of any payment to or the service upon or the filing with any officer, agent, agency, department or division of the state or of any county, city, village, town, school district or other subdivision of the state, of any money, return, statement, report, notice or other document, falls on a Saturday and the duly established official office hours of such officer, agent, agency, department or division to which such payment is to be made or upon which such service is to be made or with which such return, statement, report, notice or other document is required to be filed, do not include any office hours thereof on such Saturday, said proceeding may be had or taken or such act may be done on the next succeeding day that is not a Sunday or a legal holiday.

(d) Regardless of whether the time limited in any statute for the taking of any proceeding or the doing of an act is measured from an event or from the date or day on which such event occurs, the day on which such event took place shall be excluded in the computation of such time.

(e) “Legal holiday” as used in this section means any statewide legal holiday provided in s. 995.20. When an act is permitted to be done by the use of the postal service, and the last day within the time prescribed by law for performing such act falls on a legal public holiday under federal law, or other holiday designated by the president such that the postal service does not receive registered mail or make regular deliveries on that day, the day shall be considered a legal holiday for purposes of this section.

(5) STATUTORY REFERENCES. (a) If a statute refers, by number, to a group of chapters, sections, subsections or paragraphs of the statutes, the reference includes both the first and the last numbers mentioned.

(b) When a decimal–numbered statute of this state contains a reference to another decimal–numbered statute of this state, the reference is to the current text of the statute referenced, and includes any change that has been inserted into and any interpretation or construction that has been adopted with respect to the referenced statute since the reference was first incorporated into the statute, whether or not the referenced statute is a general, specific, substantive or procedural statute. When a decimal–numbered statute refers to another decimal–numbered statute in a specific prior edition of the Wisconsin statutes, the reference does not include subsequent changes to the statute referenced.

(6) STATUTE TITLES AND HISTORY NOTES. The titles to subchapters, sections, subsections, paragraphs and subdivisions of the statutes and history notes are not part of the statutes.

(7) CONSTRUCTION OF REVISED STATUTES. A revised statute is to be understood in the same sense as the original unless the change in language indicates a different meaning so clearly as to preclude judicial construction. If the revision bill contains a note which says that the meaning of the statute to which the note relates is not changed by the revision, the note is indicative of the legislative intent.

(8) JOINT AUTHORITY, HOW EXERCISED. All words purporting to give a joint authority to 3 or more public officers or other persons shall be construed as giving such authority to a majority of such officers or other persons.

(9) QUORUM. A quorum of a public body is a majority of the number of members fixed by law.

(10) LIABILITY OF SURETIES. If an officer is liable on his or her official bond for any act, the sureties on the officer’s bond are also liable.

(11) SEVERABILITY. The provisions of the statutes are severable. The provisions of any session law are severable. If any provision of the statutes or of a session law is invalid, or if the application of either to any person or circumstance is invalid, such invalidity shall not affect other provisions or applications which can be given effect without the invalid provision or application.

(12) TIME. When time is referred to, the standard of time as provided by s. 175.09 or 175.095, whichever is applicable, is meant.

(13) REGISTERED AND CERTIFIED MAIL. Except in s. 345.09, whenever the statutes authorize or require the use of registered mail, and do not require a return receipt of the addressee only, certified mail may be used if a sender’s receipt is obtained from the postal authorities and receipt receipt is requested. If a return receipt signed by addressee only is required, registered mail must be used.

(14) STATUTORY REFERENCE TO NUMERICAL SERIES. If a statute refers to a numerical series such as 1 to 10, the reference includes both the first and last number mentioned.

(15) STATUTORY REFERENCE TO A CLASS OF CITY. If a statute refers to a class of city specified under s. 62.05 (1), such reference
(16) DEGREES OF KINSHIP  The degree of kinship is computed according to the rules of the civil law, as follows: [See Figure 990.001 (16) following]

Figure: 990.001 (16)

(17) LIVE BIRTH OR CIRCUMSTANCE OF BEING BORN ALIVE. (a) An individual who undergoes a live birth is born alive.

(b) If a statute or rule refers to a live birth or to the circumstance in which an individual is born alive, the statute or rule shall be construed so that whoever undergoes a live birth as the result of an abortion, as defined in s. 253.10 (2) (a), has the same legal status and legal rights as a human being at any point after the human being undergoes a live birth as the result of natural or induced labor or a cesarean section.

(c) Paragraphs (a) and (b) may not be construed to affirm, deny, expand, or contract a legal status or legal right that is applicable to a human being at any point before the human being undergoes a live birth.


NOTE: Chapter 89, laws of 1979, which created sub. (5) (b), contains a prefatory note by the legislative council that includes a discussion on cross-references. Cross-reference: As to sub. (4), see s. 901.15 for exception as to computation of time. Also see s. 985.09 (2).

Unless a statute is so vague and uncertain that it is impossible to execute it or to ascertain the legislative intent with reasonable certainty, it is valid. Forest Home Dodge, Inc. v. Karsms, 29 Wis. 2d 78, 138 N.W.2d 214 (1965).

When the legislature enacts a statute, which through clerical error, refers to, and by its terms applies, a preexisting statute that had earlier in the same legislative session been renumbered, and there is no issue as to the legislative intent and no doubt that correcting the clerical error in numbering is the only means of having the statute serve the purpose intended, a court is duty bound to rectify the error and substitute the right number for the wrong number used in the statute. State ex rel. Gutbrod v. Wolke, 49 Wis. 2d 736, 183 N.W.2d 161 (1971).

The general rule is that a specific penalty prescribed by a special statute for a particular offense takes precedence over a general provision in a penal code. State ex rel. Gutbrod v. Wolke, 49 Wis. 2d 736, 183 N.W.2d 161 (1971).

If a statute imposes a punishment for the commission of an act, that is sufficient to make the act a crime. State ex rel. Gutbrod v. Wolke, 49 Wis. 2d 736, 183 N.W.2d 161 (1971).

Statutory construction requires that a law be construed so that no word or clause is surplusage. Johnson v. State, 76 Wis. 2d 672, 251 N.W.2d 834 (1977).

When a limitation period would otherwise expire on a legal holiday, s. 990.001 (4) (b) permits commencement of the action on the next secular day. Cusimer v. Sattler, 88 Wis. 2d 654, 277 N.W.2d 776 (1979).

When a statute is written in objective terms not susceptible to more than one meaning, the subjective intent of lawmakers is not controlling. State v. Derenne, 102 Wis. 2d 38, 306 N.W.2d 12 (1981).

A sender’s receipt need not be postmarked. Trojan v. Board of Regents, 104 Wis. 2d 277, 311 N.W.2d 586 (1981).

Registered mail serves the purpose of certified mail to an even greater degree. Patterson v. Board of Regents, 103 Wis. 2d 538, 309 N.W.2d 3 (Ct. App. 1981).

A court may consider titles of statutes to resolve doubt as to statutory meaning. In Interest of C.D.M. 125 Wis. 2d 170, 370 N.W.2d 287 (Ct. App. 1985).

A reference to a general federal law as amended necessarily references current federal law when the act named in the state statute had been repealed and the law rewritten in another act. When a reference is stated as part of a contingency, it does not constitute unlawful delegation of legislative authority to the U.S. Congress. Dane County Hospital & Home v. LIRC, 125 Wis. 2d 306, 374 N.W.2d 815 (Ct. App. 1985).
CONSTRUCTION OF STATUTES

990.01 Construction of laws; words and phrases. In the construction of Wisconsin laws the words and phrases which follow shall be construed according to common and approved usage; but technical words and phrases and others that have a peculiar meaning in the law shall be construed according to such meaning.

(1) GENERAL RULE. All words and phrases shall be construed according to common and approved usage; but technical words and phrases and others that have a peculiar meaning in the law shall be construed according to such meaning.

(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 convey only in the cases specified in s. 32.02 and subject to the limitations under s. 32.015.

17-18 Wis. Stats.

An unconstitutional clause was severable under sub. (11). Wis. Wine & Spirit Insti-
tute v. Levy, 141 Wis. 2d 958, 416 N.W.2d 914 (Ct. App. 1987).

Generally, legislation is presumptively prospective unless statutory language reasonably supports a different rule of construction. MBS-Certified Public Accountants, LLC v. Wisconsin Bell Inc., 2018 WI App 61, 357 Wis. 2d 207, 855 N.W.2d 172, 179–180.

The context in which a word is used, together with the purpose of the legislation and the legislative history, are important guides to the meaning of a word. Betthauser v. Medical Protective Co., 2015 WI App 108, 357 Wis. 2d 262, 855 N.W.2d 809, 817–820.

When a specific exception is made, it implies that no other exceptions are intended. Wisconsin Realtors Association v. Town of West Point, 2018 WI App 109, 361 Wis. 2d 494, 868 N.W.2d 105.

When words are associated, they generally should ordinarily be understood in the same general sense. Donaldson v. Board of Commissioners of Rock–Koshkonong Lake District, 2018 WI App 77, 360 Wis. 2d 52, 855 N.W.2d 160, 161–162.

The purpose of legislative interpretation is to discern the intent of the legislature, with an ultimate goal to ascertain legislative intent. County of Outagamie v. Town of Greenville, 2000 WI App 65, 233 Wis. 2d 566, 608 N.W.2d 414, 99–1575.

Although a court may not look to legislative history to show that an unambiguous statute is ambiguous, the court may not disregard legislative history if the history is relevant to understanding the meaning of a statute. State v. Freer, 2018 WI App 1, 327 Wis. 2d 732, 833 N.W.2d 172, 179–180.

When a statute has provisions pertaining to multiple phases, the different phases may constitute separate statutory provisions. MBS-Certified Public Accountants, LLC v. Wisconsin Bell Inc., 2018 WI App 59, 384 Wis. 2d 1, 918 N.W.2d 434, 17–202.

The use of the definite article “the” in the front of the second use of a phrase makes clear that it is referencing the antecedent phrase mentioned earlier. Official Committee of Unsecured Creditors of Great Lakes Quick Lube LP v. Thieren, 2018 WI App 70, 384 Wis. 2d 580, 920 N.W.2d 356, 18–0533.

A required tax payment may be made on the next secular day when July 31 is on Saturday and office hours are unofficial. 60 Atty. Gen. 411.


Researching legislative intent in Wisconsin: A suggested procedure. Nispel. WBB 86.


Constitution of Wisconsin laws; words and phrases. In the construction of Wisconsin laws the words and phrases which follow shall be construed according to: (a) ordinary meaning when used in a general sense; (b) legislative history when the General Assembly has a history of using a word in a particular sense; (c) context when considered with the other words and phrases of the section or in the whole law; (d) current definition when defined in a Wisconsin statute; (e) dictionary, when the word is not defined in the statute or in the current dictionary; (f) administrative rule, when the word is defined in an administrative rule; (g) extrinsic sources, when necessary. See also section 32.02. History 1999 Wisconsin Acts 250, 1290. Updated 2017–18 Wis. Stats. Published and certified under s. 35.18. Changes effective after May 1, 2020, are designated by NOTES. (Published 5–1–20)
(3) **ADULT.** “Adult” means a person who has attained the age of 18 years, except that for purposes of investigating or prosecuting a person who is alleged to have violated any state or federal criminal law or any civil law or municipal ordinance, “adult” means a person who has attained the age of 17 years.

(4) **Bequest and Bequeath.** “Bequest” includes a devise; “bequeath” includes devise.

(5) **Chiropractor.** “Chiropractor” means a person holding a license issued by the chiropractic examining board.

(5g) **Communicable disease.** “Communicable disease” means any disease that the department of health services determines, by rule, to be communicable in fact.

(5r) **Controlled access highway.** “Controlled access highway” means a highway on which abutting property owners have no right or only a limited right of direct access and on which the type and location of all access connections are determined and controlled by the highway authorities.

(6) **County Board.** “County board” means the county board of supervisors.

(7a) **Express highway or expressway.** An express highway or expressway is a divided arterial highway for through traffic with “full” or “partial” control of access and generally with grade separations at intersections. “Full” control of access means that the authority to control access is exercised to give preference to through traffic by providing access connections with selected public roads only and by prohibiting crossings at grade or direct private driveway connections. “Partial” control of access means that the authority to control access is exercised to give preference to through traffic to a degree that, in addition to access connections with selected public roads, there may be some crossings at grade and some private driveway connections.

(7g) **Fire chief.** “Fire chief” or “chief of a fire department” includes the chief of a department under s. 60.553, 61.66, or 62.13 (2e).

(7m) **Fire department.** “Fire department” includes a department under s. 60.553, 61.66, or 62.13 (2e).

(7f) **Firefighter.** “Firefighter” includes a person serving under s. 60.553, 61.66, or 62.13 (2e).

(8) **Folio.** “Folio” means 100 words or figures. Any fraction of a folio shall be paid for as a full folio.

(9a) **Freeway.** “Freeway” means a highway with full control of access and with all crossroads separated in grade from the paved roads for through traffic.

(10) **Grantor and grantee.** “Grantor” includes every person from or by whom any freehold estate or interest passes in or by any deed, and “grantee” includes every person to whom any such estate or interest passes in like manner.

(11) **Heretofore and hereafter.** “Heretofore” means any time previous to the day on which the statute containing it takes effect; “hereafter” means the time after the statute containing such word takes effect.

(12) **Highway.** “Highway” includes all public ways and thoroughfares and all bridges upon the same.

(13) **Homestead.** (a) The word “homestead” means the dwelling and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home, but not less than one−fourth acre, if available, and not exceeding 40 acres.

(b) Any amendment of a homestead statute shall not affect liens of creditors attaching nor rights of devisees or heirs of persons dying prior to the effective date of the amendment.

(14) **Homestead exemption.** “Exempt homestead” means the dwelling, including a building, condominium, mobile home, manufactured home, house trailer or cooperative or an unincorporated cooperative association, and so much of the land surrounding it as is reasonably necessary for its use as a home, but not less than 0.25 acre, if available, and not exceeding 40 acres, within the limitation as to value under s. 815.20, except as to liens attaching or rights of devisees or heirs of persons dying before the effective date of any increase of that limitation as to value.

(15) **Inhabitant.** “Inhabitant” means a resident.

(17) **Issue.** “Issue,” as applied to descent of estate, includes all the lawful descendants of the ancestor.

(17m) **Judge.** “Judge” does not include a municipal judge, except as provided in ch. 755.

(18) **Land.** “Land” includes lands, tenements and hereditaments and all rights thereto and interests therein.

(19) **Legacy, legatee.** “Legacy” includes a devise; “legatee” includes a devisee.

(19g) **Licensed practical nurse.** “Licensed practical nurse” includes a licensed practical/vocational nurse who holds a multi−state license, as defined in s. 441.51 (2) (h), issued in a party state, as defined in s. 441.51 (2) (k).

(19m) **Marital child.** “Marital child” means either of the following:

(a) A child who is conceived or born while his or her parents are lawfully married.

(b) A nonmarital child who is adopted or whose parents subsequently intermarry under s. 767.803.

(20) **Minor.** “Minor” means a person who has not attained the age of 18 years, except that for purposes of investigating or prosecuting a person who is alleged to have violated a state or federal criminal law or any civil law or municipal ordinance, “minor” does not include a person who has attained the age of 17 years.

(21) **Month.** “Month” means a calendar month unless otherwise expressed.

(21m) **Motorcycle.** “Motorcycle” is a motor vehicle as defined in s. 340.01 (32).

(22) **Municipality.** “Municipality” includes cities and villages; it may be construed to include towns.

(23) **Nighttime.** “Nighttime,” used in any statute, ordinance, indictment or information, means the time between one hour after sunset on one day and one hour before sunrise on the following day; and the time of sunset and sunrise shall be ascertained according to the mean solar time of the ninetieth meridian west from Greenwich, commonly known as central time, as given in any almanac.

(23m) **Nonmarital child.** “Nonmarital child” means a child who is neither conceived nor born while his or her parents are lawfully married, who is not adopted and whose parents do not subsequently intermarry under s. 767.803.

(23g) **Nurse.** “Nurse,” “nurse licensed under ch. 441,” and any reference to an individual who is licensed under ch. 441 include a registered nurse or licensed practical/vocational nurse who holds a multistate license, as defined in s. 441.51 (2) (h), issued in a party state, as defined in s. 441.51 (2) (k).

(24) **Oath.** “Oath” includes affirmation in all cases where by law an affirmation may be substituted for an oath. If any oath or affirmation is required to be taken such oath or affirmation shall be taken before and administered by some officer authorized by the laws of this state to administer oaths, at the place where the same is required to be taken or administered, unless otherwise expressly directed, and, when necessary, duly certified by such officer. If an oath is administered it shall end with the words “so
help me God". In actions and proceedings in the courts, a person may take an oath or affirmation in communication with the administering officer by telephone or audiovisual means.

(25) OFFICERS. “Officers” when applied to corporations include directors and trustees.

(25g) OPTICAL DISC. “Optical disc” means a rotating circular plate on which information or images are placed in storage, and which is recorded and read by laser beams focused on the plate.

(25r) OPTICAL IMAGING. “Optical imaging” means formatting an optical disc.

(26) PERSON. “Person” includes all partnerships, associations and bodies politic or corporate.

(27) PERSONAL PROPERTY. “Personal property” includes money, goods, chattels, things in action, evidences of debt and energy.

(27m) PERSONAL REPRESENTATIVE. “Personal representative” means a person, however denominated, who is authorized to administer a decedent’s estate.

(28) PHYSICIAN, SURGEON OR OSTEOPATH. “Physician,” “surgeon” or “osteopath” means a person holding a license or certificate of registration from the medical examination board.

(28g) POLICE CHIEF. “Police chief” or “chief of a police department” includes the chief of a department under s. 60.553, 61.66, or 62.13 (2e).

(28m) POLICE DEPARTMENT. “Police department” includes a department under s. 60.553, 61.66, or 62.13 (2e).

(28r) POLICE OFFICER. “Police officer” includes a person serving under s. 60.553, 61.66, or 62.13 (2e).

(29) POPULATION. “Population” means that shown by the most recent or special federal census.

(30) PRECEDING. “Preceding,” when used by way of reference to any statute section, means the section next preceding that in which the reference is made.

(30m) PROMULGATE. “Promulgate,” when used in connection with a rule, as defined under s. 227.01 (13), means to repeal; renumber; consolidate, renumber and amend; renumber and amend; amend; repeal and recreate; or create.

(31) PROPERTY. “Property” includes real and personal property.

(32) PUBLICATION. “Publication” in a newspaper of any notice or other matter indicated to be for a stated number of weeks means one insertion each week, unless specifically stated to be for more than one day in each week.

(33) QUALIFIED. “Qualified”, when applied to any person elected or appointed to office, means that such person has done those things which the person was by law required to do before entering upon the duties of the person’s office.

(34) RAILROAD CORPORATION. “Railroad corporation” and “railroad company” include any person managing, maintaining, operating or in possession of a railroad, whether as owner, contractor, lessee, mortgagee, trustee, assignee or receiver.

(35) REAL ESTATE OR REAL PROPERTY. “Real estate” or “real property” includes lands, tenements and hereditaments and all rights thereto and interests therein.

(36) RECORDED. If any instrument is required to be recorded by any officer or in any office it must be recorded in a suitable book kept for that purpose unless otherwise expressly directed.

(36m) REGISTERED NURSE. “Registered nurse” includes a registered nurse who holds a multistate license, as defined in s. 441.51 (2) (h), issued in a party state, as defined in s. 441.51 (2) (k).

(37) SEAL. Except for the sealing of instruments by persons required to have and use official seals, “seal” includes the word “seal”, the letters “L S” and a scroll or other device intended to represent a seal, if any is affixed in the proper place for a seal, as well as an impression of a seal on the instrument. An instrument execued in the corporate name, by the proper officers of a corporation, under any seal is sealed even though the corporate seal is not used. If the seal of any court or public officer is required to be affixed to any paper issuing from such court or officer “seal” includes an impression of such official seal made upon the paper alone.

(38) SIGNATURE. If the signature of any person is required by law it shall always be the handwriting of such person or, if the person is unable to write, the person’s mark or the person’s name written by some other person at the person’s request and in the person’s presence, or, subject to any applicable requirements under ch. 137, the electronic signature of the person.

(40) STATE. “State,” when applied to states of the United States, includes the District of Columbia, the commonwealth of Puerto Rico and the several territories organized by Congress.

(41) S WORN. “Sworn” includes “affirmed” in all cases where by law an affirmation may be substituted for an oath.

(42) TOWN. “Town” may be construed to include cities, villages, wards or districts.

(43) TOWN BOARD. “Town board” means the town board of supervisors.

(44) UNITED STATES. “United States” includes the District of Columbia, the states, the commonwealth of Puerto Rico and the territories organized by congress.

(45) VILLAGE. “Village” means incorporated village.

(46) WEEK. “Week” means 7 consecutive days.

(47) WILL. “Will” includes codicils as well as wills.

(48) WRITTEN OR IN WRITING. “Written” or “in writing” includes any representation of words, letters, symbols or figures. This subsection does not affect any law relating to signatures.

(49) YEAR. “Year” means a calendar year, unless otherwise expressed; “year” alone means “year of our Lord”.


A city is a municipal corporation. Under sub. (26), “person” includes all partnerships, associations and bodies politic and corporate. The general term “corporation” presumptively should be read to include more specific types of corporations. Benson City of Madison, 2017 WI65, 376 Wis. 2d 35, 897 N.W.2d 16, 2366.

Chapter 90’s plain language, when read in light of sub. (42), unambiguously authorizes a city to administer the enforcement procedures of ch. 90. White v. City of Watertown, 2019 WI 9, 385 Wis. 2d 320, 925 N.W.2d 61, 16–2259.

Oaths, affirmations, notaries public, and jurats are discussed. 60 Atty. Gen. 429.
(4) The repeal, express or implied, of any law already repealed, expressly or by implication, does not constitute or supply a declaration or implication that such law was in force or was valid for any purpose at any time subsequent to such prior repeal.

990.04 Actions pending not defeated by repeal of statute.

The repeal of a statute hereafter shall not remit, defeat or impair any civil or criminal liability for offenses committed, penalties or forfeitures incurred or rights of action accrued under such statute before the repeal thereof, whether or not in course of prosecution or action at the time of such repeal; but all such offenses, penalties, forfeitures and rights of action created by or founded on such statute, liability wherefor shall have been incurred before or at the time of such repeal thereof, shall be preserved and remain in force notwithstanding such repeal, unless specially and expressly remitted, abrogated or done away with by the repealing statute. And criminal prosecutions and actions at law or in equity founded upon such repealed statute, whether instituted before or after the repeal thereof, shall not be defeated or impaired by such repeal but shall, notwithstanding such repeal, proceed to judgment in the same manner and to the like purpose and effect as if the repealed statute continued in full force to the time of final judgment thereon, unless the offenses, penalties, forfeitures or rights of action on which such prosecutions or actions shall be founded shall be specially and expressly remitted, abrogated or done away with by such repealing statute.

This section also applies to statutes that are amended after the commission of an alleged criminal act although before trial. Tresdale v. State, 60 Wis. 2d 481, 210 N.W.2d 726 (1973).

Absent legislative intent to the contrary, repeal of a statute governing appeals of tax assessments did not affect a taxpayer whose right to appeal under the statute accrued prior to its repeal. Jackson County Iron Co. v. Musolf, 134 Wis. 2d 95, 396 N.W.2d 523 (1986).

This section provides that although the state need not have commenced a prosecution at the time of the repeal, it is necessary that by the time of the repeal, the offender has committed the offense and thereby become subject to the penalty for the offense. A defendant has not committed an offense unless all the elements of that crime have been met. Thus, he or she incurs no penalties until that time. State v. Thums, 2006 WI App 173, 295 Wis. 2d 805, 644 N.W.2d 243, 01−1014.

Citing Widdell v. Mannat, 271 Wis. 176, 181, (1955), the court held that this section applies to a fully accrued right, not to a merely inchoate right that could ripen into a right preserved by the statute only upon the happening of a further event. Trinity Petroleum, Inc. v. Scott Oil Company, Inc, 2006 WI App 219, 296 Wis. 2d 466, 724 N.W. 2d 259, 05−2837.

A law is retroactive if it takes away or impairs vested rights acquired under existing laws or creates a new obligation, imposes a new duty, or attaches a new disability in respect to transactions or considerations already past. A statute does not operate retroactively simply because it is applied in a case arising from conduct antedating the statute’s enactment or upsets expectations based on prior law. The mere expectation of a future benefit or contingent interest does not create a vested right. In this case, because the appellant did not have a vested right to the interest rate that applied in s. 807.01 (4) before that statute was amended, this section was not implicated. Lands’ End, Inc. v. City of Dodgeville, 2016 WI 64, 370 Wis. 2d 500, 881 N.W.2d 702, 15−0179.

990.06 Repeal or change of law limiting time for bringing actions.

In any case where a limitation or period of time prescribed in any act which shall be repealed for the acquiring of any right, or barring of any remedy, or for any other purpose shall have begun to run before such repeal and the repealing act shall provide any limitation or period of time for such purpose, such latter limitation or period shall apply only to such rights or remedies as shall accrue subsequently to the time when the repealing act shall take effect, and the act repealed shall be held to continue in force and be operative to determine all such limitations and periods of time which shall have previously begun to run unless such repealing act shall otherwise expressly provide.

Generally, legislation is presumptively prospective unless statutory language reveals an intent that the statute apply retroactively. Procedural or remedial, rather than substantive, statutes are generally given retroactive effect unless contracts would be impaired or vested rights disturbed. Statutes of limitations are substantive. Betthauser v. Medical Protective Co. 172 Wis. 2d 141, 493 N.W.2d 40 (1992).

When a statute of limitations is replaced or amended, a cause of action that has accrued prior to the effective date of the new statute or amendment is governed by the new language, unless otherwise specified. State v. Hamilton, 2002 WI App 89, 253 Wis. 2d 805, 644 N.W.2d 243, 01−1014.


990.07 Evidence.

The Wisconsin statutes as prepared under s. 35.18 shall be prima facie evidence in all courts and proceedings as provided by s. 889.01; but they shall not preclude reference to, nor control, in case of any discrepancy, any original act of the legislature; and the certified volumes of the Laws of Wisconsin provided for by s. 35.15 shall also and in the same degree be prima facie evidence in all courts and proceedings.

History: 1981 c. 372 s. 8; Stats. 1981 s. 990.08; 1983 a. 192 s. 287; Stats. 1983 s. 990.07; 1991 a. 39.

990.08 Citation of supreme court rules.

When a supreme court rule is cited within the statutes, the reference shall be to the SCR number, such as “words and phrases specified in SCR 99.02”.

History: 1983 a. 192.