

No. 332, S.

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CHAPTER 153

AN ACT to amend 20.003 (2); and to create 13.44 and 20.530 (23) of the statutes, relating to creating a joint survey committee on tax exemptions and making an appropriation.

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

SECTION 1. 13.44 of the statutes is created to read:

13.44 JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS. (1) CREATION. There is created a joint survey committee on tax exemptions which shall be a permanent committee.

(2) COMPOSITION. The committee shall be composed of:

(a) One senator, a member of the joint committee on finance, appointed by the senate chairman of that committee;

(b) The chairman of the assembly standing committee on taxation;

(c) One senator and one assemblyman selected as are standing committee members of the respective houses;

(d) A representative of the office of the attorney general selected by the attorney general;

(e) The commissioner of taxation or his designated representative; and

(f) A public member, selected by the governor by January 15 of each odd-numbered year, who is familiar with the tax problems of subordinate levels of government throughout the state.

(3) VACANCIES. Vacancies shall be filled as are original appointments, but if any vacancy cannot be filled in such manner, it shall be filled by the governor. If the governor is called upon to fill a vacancy under sub. (2)

(a) or (b) he shall make the selection from the remaining senate members of the joint committee on finance or the assembly committee on taxation, respectively. All vacancies shall be filled for the unexpired term.

(4) TERM. The terms of all members shall expire on January 15 of the odd-numbered years, and each member shall serve until his successor is appointed and qualified. Any member shall cease to be a member upon losing the status upon which the appointment is based.

(5) COMPENSATION. The members of the committee shall receive no compensation for such services, but shall be reimbursed for their actual and necessary expenses incurred because of such membership. Payments for such expenses shall be made by voucher signed by the chairman.

(6) ORGANIZATION. The committee shall select a chairman, a vice chairman and a secretary from among its members. It shall adopt such rules for the conduct of its business as may be necessary, and keep a written record of its proceedings. All actions shall require the approval of a majority of all members.

(7) **STAFF.** The committee may employ such personnel as are required for the performance of its duties. Any intermittent employment of professional, technical or research personnel may be made outside the classified service.

(8) **POWERS AND DUTIES.** It is the purpose of this committee to provide the legislature with a considered opinion of the legality of the proposal, of the fiscal effect upon the state and its subdivisions and of the desirability as a matter of public policy of each legislative proposal which would modify existing laws or create new laws relating to the exemption of property or persons from any state or local taxes or special assessments. To this end the committee shall:

(a) Make such investigations as are required to carry out the duties assigned to it.

(b) Hold such hearings as are required to elicit information required to make its reports. Any member is empowered to administer oaths and examine witnesses. By subpoena, issued over the signature of the chairman and served in the manner in which circuit court subpoenas are served, it may summon and compel the attendance of witnesses and the production of records necessary or convenient to be examined or used by them in carrying out their functions. Any subpoenaed witness who fails to appear, refuses to answer inquiries, or fails or refuses to produce records within his control when demanded shall be reported by the committee to the circuit court of Dane county, whose duty it is to compel obedience to any such subpoena by attachment proceedings for contempt as in case of disobedience of the requirements of a subpoena issued from said court or a refusal to testify therein.

(c) Prepare a written report regarding each legislative proposal which affects any existing statute or creates any new statute relating to the exemption of any property or person from any state or local taxes or special assessments.

(9) **REPORT.** Upon the introduction in either house of the legislature of any proposal which affects any existing statute or creates any new statute relating to the exemption of any property or person from any state or local taxes or special assessments, such proposal shall at once be referred to the joint survey committee on tax exemptions by the presiding officer instead of to a standing committee, and such proposal shall not be considered further by either house until the joint survey committee on tax exemptions has submitted a report, in writing, setting forth an opinion on the legality of the proposal, the fiscal effect upon the state and its subdivisions and its desirability as a matter of public policy and such report has been printed as an appendix to the bill and attached thereto as are amendments. Such printing shall be in lieu of inclusion in the daily journal of the house in which the bill was introduced.

(10) **CO-OPERATION OF STATE AGENCIES.** Agencies of the state and governing bodies of political subdivisions of the state shall co-operate with the committee in providing such information as may be required for the proper execution of its duties.

SECTION 2. 20.003 (2) of the statutes is amended to read:

20.003 (2) All bills making sum sufficient appropriations or increasing or decreasing existing appropriations or fiscal liability except bills referred to the joint survey * * * *committees* on retirement systems *and tax exemptions* shall, before any vote is taken thereon by either house of the legislature if the bill is not referred to a standing committee, or before any public hearing is held before any standing committee, or if no public hearing is held, before any vote is taken by the committee, incorporate as a note a reliable estimate of the amount thereof. Such estimate shall be made by the agency receiving the appropriation.

SECTION 3. 20.530 (23) of the statutes is created to read:

20.530 (23) JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS. On July 1, 1963, and biennially thereafter, \$5,000 for the execution of its functions under s. 13.44.

SECTION 4. This bill is declared to be an emergency executive budget bill in accordance with the provisions of section 16.47 (2) of the statutes.

Approved July 1, 1963.
