

1971 Assembly Bill 1610

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CHAPTER 215, Laws of 1971

AN ACT to amend and revise chapter 20 of the statutes, and to make diverse other changes in the statutes relating to state finances and appropriations, constituting the budget review bill for the 1972 meeting of the 1971 legislature, and making appropriations.

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

SECTION 2m. 13.49 of the statutes is repealed.

~~SECTION 3w. 13.54 (1) of the statutes, as affected by chapters 24, 25 and (Senate Bill 865), laws of 1971, as amended to read:~~

Vetoed
in part

~~13.54 (1) There is created a commission on interstate cooperation in the legislative branch to consist of the governor or his designee, the lieutenant governor, the members of joint committee on legislative organization and, in addition, 3 senators and 3 representatives to the assembly appointed as are standing committees in the respective houses. The governor or his designee, the lieutenant governor, the chief of the legislative reference bureau, and 3 state officials to be appointed by the governor shall serve as nonvoting members. The executive secretary of the legislative council shall serve as the nonvoting secretary of the commission. The chairman of the committees on organization of each house shall serve as cochairman of the commission. Subject to approval by the joint committee on legislative organization, each member of the joint committee may nominate another legislator of his house and political party to serve on the interstate cooperation commission in his place as an alternate voting member. Subject to s. 14.40 (6), alternates to attend specific meetings may be chosen as are persons to fill vacancies, and their terms shall expire when their mission is accomplished.~~

SECTION 3d. 13.90 (intro.), (1), (4) and (5) of the statutes are amended to read:

13.90 (intro.) The joint committee on legislative organization shall act as the policy-making board of for the legislative reference bureau, the revisor of statutes bureau, the legislative

fiscal bureau and the legislative audit bureau. The committee shall:

(1) Determine the types of tasks to be assigned to ~~the~~ 3 ~~bureaus~~ each legislative service bureau within statutory limitations, and the quantity and quality thereof.

(4) Make such rules under ch. 227 and adopt such regulations as are required for the proper operation of ~~the legislative reference bureau and the revisor of statutes~~ each legislative service bureau.

(5) Select the chief director of each bureau. The appointment of each chief director shall be made without regard to political affiliation in order to safeguard the nonpartisan character of each legislative service bureau. The committee shall designate an employe of each bureau to exercise the powers and authority of each bureau chief director in case of his absence or disability.

SECTION 3h. 13.91 (1) (c) of the statutes is repealed.

SECTION 3m. 13.91 (2) (a) of the statutes is amended to read:

13.91 (2) (a) Supervise and train the personnel assigned to him, ~~including legislative interns under s. 13.49.~~

SECTION 3q. 13.95 (2) (e) of the statutes is amended to read:

13.95 (2) (e) ~~Subject to the approval of the legislative programs study committee, attend~~ Attend such midwest and national meetings as will benefit the operation of his bureau.

SECTION 4. 14.88 of the statutes is created to read:

14.88 AMERICAN REVOLUTION BICENTENNIAL COMMISSION. There is created the American revolution bicentennial commission to exist until December 31, 1987. The members of the commission shall be appointed by the governor.

SECTION 9. 15.107 (4) of the statutes is created to read:

15.107 (4) **COUNCIL ON POPULATION ESTIMATES.** There is created in the department of administration a council on population estimates consisting of municipal and county representatives and other persons knowledgeable of population estimating techniques.

SECTION 13m. 16.105 (3) (intro.), (b) and (c) of the statutes are amended to read:

16.105 (3) (intro.) Immediately after the organization of the joint committee on finance in each regular session of the legislature, the director in preparing the state's compensation plan shall report to ~~such~~ the committee the following:

(b) Recommendations, based upon experience in recruiting the service ~~data collected as to rates of pay for comparable work in other public services and in commercial and industrial establishments,~~ and any special studies carried on, as to the need for changes in the compensation schedule for any grade and class or group of classes.

(c) Any other matters that seem pertinent in developing and administering a compensation plan for the classified service which takes proper account of prevailing market rates, costs and standards of living, the state's employment policies, and the state's financial resources and needs and the findings of the biennial wage and benefit survey conducted pursuant to par. (d).

SECTION 13r. 16.105 (3) (d) of the statutes is created to read:

16.105 (3) (d) The findings of a comparative biennial state-wide wage and benefit survey conducted by the director of public and private employers in major metropolitan areas. Such report shall contain comparisons of local public employe and private industry salary levels in the areas surveyed. In preparing this report, the director may direct political subdivisions of the state to prepare such salary and benefit information as he deems necessary.

SECTION 15m. 16.42 of the statutes, as affected by chapter 125, laws of 1971, is repealed and recreated to read:

16.42 DEPARTMENTAL REQUESTS. (1) All departments, other than the legislature and the courts, prior to each budget period on the date and in the form and content prescribed by the department shall prepare and forward to the department the following program and financial information:

- (a) A clear statement of purpose for each budgetary unit;
- (b) Clear statements of specific objectives to be accomplished by specific dates;
- (c) Proposed plans to implement the objectives and the estimated resources needed to carry out the proposed plans;
- (d) A statement of legislation required to implement proposed program and financial plans;
- (e) A clear statement of the methods for evaluation of results of the program services, including the information necessary for evaluation purposes; and
- (f) All fiscal or other information relating to such departments that the secretary or the governor requires on forms prescribed by the secretary.

(2) The secretary may make budget estimates for all such departments which fail to furnish by the specified date the information required under sub. (1).

SECTION 16. 16.53 (1) (c) 10 of the statutes is created to read:

16.53 (1) (c) 10. Exclude items of expenditure incurred by an employe of any state department while permanently located outside the state unless prior approval of the department of administration has been obtained.

SECTION 17. 16.96 of the statutes is created to read:

16.96 POPULATION ESTIMATES. The department of administration shall periodically make population estimates and projections. These population determinations shall be deemed to be the official state population estimates and projections. These determinations shall be used for all official estimate and projection purposes, except where otherwise directed by statute, but do not supersede s. 990.01 (29). The department shall:

- (1) Annually make estimates of the current number of persons residing in each municipality and county of the state, and periodically make projections of the anticipated future population of the state, counties and municipalities.

SECTION 20. 19.21 (5) (a) of the statutes is amended to read:

19.21 (5) (a) Any city council or village board may provide by ordinance for the destruction of obsolete public records. Prior to any such destruction at least 60 days' notice in writing of such destruction shall be given the historical society which shall preserve any such records it determines to be of historical interest ; ~~provided that the~~ The historical society may, upon application, waive such notice. ~~No assessment roll containing forest crop acreage may be destroyed without prior approval of the secretary of revenue.~~

SECTION 21. At the appropriate place in the schedule in section 20.005 of the statutes, insert the following amounts for the purposes indicated:

	1971-72	1972-73
20.505 ADMINISTRATION, DEPARTMENT OF		
(1) ADMINISTRATIVE SUPERVISION AND MANAGEMENT SERVICES		
(b) Computer-assisted printing composition	GPR B 100,000	48,000
20.835 SHARED TAXES AND TAX RELIEF		
(1) SHARED TAXES		
(fm) Special shared tax account supplement	LTR A -0-	24,500,000
20.855 MISCELLANEOUS APPROPRIATIONS		
(5) AMERICAN REVOLUTION BICENTENNIAL COMMEMORATION		
(a) General program operations	GPR C 30,000	-0-

SECTION 21d. 20.115 (4) (h) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

20.115 (4) (h) The amounts in the schedule from moneys received for or on account of the operation of the state fair, state fair park or other events for general program operations. With the approval of the board on government operations, the appropriations made by this paragraph may be supplemented from said specified receipts. Any surplus of receipts on June 30 of each year shall be transferred to the appropriation under par. (i).

~~SECTION 21m. 20.235 (1) (fb) of the statutes, as affected by chapter 125, laws of 1971, is renumbered 20.235 (1) (em) and amended to read:~~

Vetoed in part

~~20.235 (1) (em) Indian student assistance. A sum sufficient to carry out the purposes of s. 20.235 (1) (em).~~

SECTION 22m. 20.255 (1) (ce) of the statutes is created to read:

20.255 (1) (ce) Principal repayment and interest. A sum sufficient to reimburse s. 20.866 (1) (u) for the payment of principal and interest costs incurred in financing the acquisition, construction, development, enlargement or improvement of facilities provided under s. 20.866 (2) (z).

SECTION 23. 20.255 (1) (j) of the statutes, as affected by chapter 125, laws of 1971, is repealed.

SECTION 24. 20.285 (1) (fi) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

20.285 (1) (fi) As ~~-a continuing-~~ Biennially appropriation, from moneys allocated under s. 20.370 (7) (a), the amounts in the schedule for research in the college of agricultural and life sciences on developing low-cost sewage disposal systems for problem

soils that will meet the required standards of state regulatory agencies.

Vetoed in part ~~SECTION 23m. 20.292 (1) (e) of the statutes as created to read:~~

~~20.292 / (1) / (e) Indian student assistance / A sum sufficient to carry out the purpose of s. 38.04(7)(a).~~

SECTION 26. 20.292 (1) (u) of the statutes, as affected by chapter 154, laws of 1971, is repealed and recreated to read:

20.292 (1) (u) Driver education. All moneys received from the allocation made under s. 20.395 (3) (w), to be distributed to vocational, technical and adult education districts for operating driver training programs under ss. 38.28 (2) (c) and 121.15. Of this amount, a sum equal to \$1 times the number of chauffeur's licenses and chauffeur's license renewals issued in the prior fiscal year shall be apportioned by the board to vocational, technical and adult education districts for the training of chauffeurs and the purchase of equipment for such training. Such apportionment shall be based on reports in such form and containing such information as the board requires. From the money available under this paragraph, such sums as are necessary shall be allotted to the board for the administration of the driver education program.

SECTION 27m. 20.370 (1) (a) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.370 (1) (a) Salmonid facilities. Biennially, the unencumbered balance on June 30, 1971, under s. 20.370 (1) (dk), 1969 Stats. stats., for development of the Sadjak Springs facilities or in Bayfield county if the department finds the latter to be more economical.

SECTION 29. 20.370 (7) (a) (intro.) and (b) of the statutes, as affected by chapter 125, laws of 1971, are amended to read:

20.370 (7) (a) (intro.) The unencumbered balance in s. 20.370 (7), 1967 stats., on June 30, 1969, and as a continuing appropriation on July 1, 1969, and on each July 1 thereafter, an amount equal to .0165% of the current equalized value of all taxable property in this state for an outdoor recreation program. ~~From the moneys credited to this appropriation, an amount equal to the amount appropriated under par. (b) shall be lapsed into the general fund as required for the payment of principal and interest costs incurred in the financing of recreational facilities.~~ The natural resources board may allocate the remaining funds in general accordance with s. 23.30 to the appropriations specified in ~~subs. (1), (2), (3), (4) and (8) this section~~ and ss. 20.245 (1) (d) and (f), 20.285 (1) (fi) and 20.395 (2) (b).

(b) A From moneys allocated under par. (a), a sum sufficient to reimburse s. 20.866 (1) (u) for the payment of principal and interest costs incurred in financing the acquisition, construction, development or enlargement of state recreation facilities. This appropriation shall have priority over all other allocations made from par. (a) and such other allocations shall be prorated if necessary, to meet the requirements of this paragraph.

SECTION 30. 20.395 (2) (vt) 2 of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.395 (2) (vt) 2. On June 30, 40% of the amount remaining from highway fund revenues collected by the division of motor vehicles of the department of transportation, department of revenue and public service commission, after deducting the amount appropriated

from the highway fund by subs. (3) and (8) (u) and (v) and ss. 20.155 (1) (u), 20.355 (1) (u), 20.370 (4) (z), 20.505 (3), 20.525 (2) ~~(g)~~ (q), 20.566 (1) (u) and 20.765 (2) (u) and after the amounts allotted from the appropriations made by subs. 1 and 3 and pars. ~~(s)~~ (t), ~~(v)~~ (vf), ~~(v)~~ (vh), ~~(v)~~ (vj), ~~(v)~~ (vm), ~~(v)~~ (vo), ~~(v)~~ (vr), ~~(v)~~ (vw), ~~(v)~~ (vx), ~~(v)~~ (wb) 1 and 3, ~~(w)~~ (wc), and ~~(w)~~ (wd), have been set aside. From the amounts under this subdivision, an amount adequate to reimburse towns for claims arising under s. 60.29 (20) (e) 2 shall be paid to such towns at the beginning of each fiscal year for claims arising in the prior fiscal year.

SECTION 31. 20.395 (3) (w) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.395 (3) (w) As a continuing appropriation, based on collections of the prior fiscal year, a sum equal to \$1 collected on all operators' licenses under s. 343.21 (1) (a) and \$2.50 collected on all operators' licenses under s. 343.21 (1) (b) and \$2 collected on all renewals of operators' licenses, except chauffeur's licenses, under s. 343.21 (1) (c) and (d) and \$2.50 collected on all chauffeur's licenses and chauffeur license renewals under s. 343.21 (1) (ba) and (c). ~~From this appropriation funds collected in the prior fiscal year the amounts in the schedule shall be allotted for driver education in accordance with ss. 20.255 (1) (q), 20.265 (1) (u), and 20.292 (1) (u) and 46.03 (16). From the amount allotted to s. 46.03 (16) a sum of \$30, subject to proration if necessary, for each student who successfully completes a driver education course shall be used to reimburse the general fund for moneys expended for driver education under s. 20.435 (3) (a). In addition, 40% of the amount collected for driver education in the prior fiscal year under s. 343.21 (1) (ba) and 40% of the amount collected for driver education under s. 343.21 (1) (c) for the renewal of chauffeurs' licenses, shall be applied to s. 20.292 (1) (u) for the training of chauffeurs and the purchase of equipment for such training by the board of vocational, technical and adult education. Such apportionment shall be made upon such reports in such form and containing such information as the board of vocational, technical and adult education requires.~~

SECTION 32. 20.435 (4) (d) of the statutes is amended to read:

20.435 (4) (d) Social security aids; grants and administration. A sum sufficient to provide state aid for county administered public assistance programs under s. 49.52 and ~~for payments to provide for state administered programs under s. 49.50 (7) and the cost of care for children under s. 49.19 (10) (d).~~ The joint committee on finance as part of its budget determinations in each session shall review the standard allowances for assistance in relation to the social security aid programs and the formula for state reimbursement to counties for such aid program and make recommendations to the legislature relating to changes they deem advisable.

SECTION 33. 20.435 (4) (p) of the statutes is amended to read:

20.435 (4) (p) Social security federal aids; grants and administration. All federal moneys received for meeting costs of county administered public assistance programs under s. 49.52 and state administered programs under s. 49.50 (7) and the cost of care for children under s. 49.19 (10) (d).

SECTION 33m. 20.435 (5) (o) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

20.435 (5) (o) Rehabilitation workshops purchased services. The amounts in the schedule from federal vocational rehabilitation

funds and federal social security aids for services for purchase of care services from rehabilitation workshops.

SECTION 34. 20.435 (9) (f) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.435 (9) (f) Fuel. A sum sufficient to pay for the use of electricity and water and to cover the cost of coal or other fuels used for space heating at the institutions, including freight charges and local hauling charges where applicable. Coal or fuel oil purchases under this paragraph shall be purchased pursuant to s. 16.71 (4). Payments for coal purchased hereunder shall be made as provided in s. 16.91. In this section, expenditure estimates for fuel shall appear in the schedule of subs. (2) to ~~(5)~~ (8) as par. (f).

SECTION 35. 20.445 (2) (c) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.445 (2) (c) Work incentive program. The amounts in the schedule for the work incentive program as provided under s. 49.50 (7). The amounts appropriated under this paragraph shall be used to provide ~~75%~~ of the nonfederal matching moneys for federal funds provided by par. (u).

SECTION 35g. 20.485 (1) (f) of the statutes is created to read:

20.485 (1) (f) Principal repayment and interest. A sum sufficient to reimburse s. 20.866 (1) (u) for the payment of principal and interest costs incurred in financing the acquisition, construction, development, enlargement or improvement of facilities provided under s. 20.866 (2) (x) and (z).

SECTION 35m. 20.485 (1) (m) of the statutes is amended to read:

20.485 (1) (m) All moneys received from the federal government for care of veterans of any war or military expedition of the United States who have been admitted to and cared for at the Grand Army home for veterans, to be used by the department exclusively for constructing and equipping buildings inclusive of such other lands as are necessary therefor, and to replace inadequate and dangerous housing accommodations and to replace and improve the existing sewer and water systems at the Grand Army home for veterans. The net revenues accruing under this paragraph shall be transferred to the state building trust fund or the general fund annually until such time as the moneys advanced by the state building trust fund or the general fund under s. 20.485 (1) (e) and (f) have been completely reimbursed.

SECTION 36. 20.485 (2) (f) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

20.485 (2) (f) General fund supplement to veterans trust fund. ~~The Biennially, the amounts in the schedule to be paid on July 1 of each year~~ into the veterans trust fund and credited to the appropriation under par. (y). This paragraph shall expire on June 30, 1973. The balance of moneys under this paragraph not transferred on the effective date of this amendment (1971) shall be transferred in even monthly amounts commencing with the month in which this amendment takes effect, except that a greater amount shall be transferred in any month if the department demonstrates to the satisfaction of the department of administration the need therefor.

SECTION 37. 20.505 (1) (b) of the statutes is created to read:

20.505 (1) (b) Computer-assisted printing composition. Biennially, the amounts in the schedule for initial expenses related to computer-assisted composition of legislative and other printing.

SECTION 37m. 20.505 (1) (d) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

20.505 (1) (d) Fuel. A sum sufficient to pay for the use of electricity and water and sewage service and to cover the cost of coal or other fuels and purchased heat for space heating at state-owned office buildings including freight charges and local hauling charges where applicable. Coal or fuel oil purchased under this paragraph shall be purchased pursuant to s. 16.71 (4). Payments for coal purchased under this paragraph shall be made as provided in s. 16.91.

SECTION 38. 20.545 (1) (c) and (j) of the statutes, as affected by chapter 125, laws of 1971, are amended to read:

20.545 (1) (c) Housing grants. Biennially, the amounts in the schedule for grants to strengthen local housing programs under s. 22.13 (3) (a) ~~At the discretion of the secretary, funds in this appropriation may be transferred to, or for loans to sponsors of low- and moderate-income housing projects under s. 22.13 (3) (b).~~ All moneys received in repayment of loans made under this paragraph shall be credited to the appropriation made by par. (j).

(j) Housing loans. All moneys ~~transferred from par. (c) received as repayment of loans made pursuant to s. 22.13 (3) (b) to be used~~ for other loans to sponsors of low- and moderate-income housing projects under s. 22.13 (3) (b) ; ~~and all moneys received as repayment of loans.~~

SECTION 39. 20.566 (3) of the statutes is repealed.

SECTION 40. 20.645 (1) (m) of the statutes is created to read:

20.645 (1) (m) Federal aid. All federal money received as authorized under s. 16.54 to carry out the purposes for which made and received.

SECTION 41. 20.680 (1) (m) and (3) (m) of the statutes are created to read:

20.680 (1) (m) Federal aid. All federal money received as authorized under s. 16.54 to carry out the purposes for which made and received.

(3) (m) Federal aid. All federal money received as authorized under s. 16.54 to carry out the purposes for which made and received.

SECTION 44g. 20.835 (1) (ee) of the statutes is created to read:

20.835 (1) (ee) Utility tax distribution; new construction. The counties, cities, villages and towns share of money received under s. 76.24 (4) to be distributed as provided by s. 76.24 (4).

SECTION 44r. 20.835 (1) (fm) of the statutes is created to read:

20.835 (1) (fm) Special shared tax account supplement. The amounts in the schedule to be transferred to the appropriation under

par. (g) and used for the March 1, 1973, payment under s. 79.05. This paragraph shall expire on June 30, 1973.

SECTION 45. 20.855 (5) of the statutes is created to read:

20.855 (5) AMERICAN REVOLUTION BICENTENNIAL COMMEMORATION. There is appropriated to the American revolution bicentennial commission for the following program, except that all moneys under pars. (g) and (m) which are not encumbered on December 31, 1987, shall be transferred to the appropriations under s. 20.245 (1) (g) and (m):

(a) General program operations. As a continuing appropriation, the amounts in the schedule for general program operations.

(g) Gifts and grants. All moneys received from gifts and grants to carry out the purposes for which they were received.

(m) Federal grants. All moneys received from the federal government for the purposes for which made and received.

SECTION 45m. 20.866 (1) (u) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.866 (1) (u) A sum sufficient from moneys appropriated under ss. 20.115 (4) (j), 20.255 (1) (ce), 20.265 (1) (e) and (hm), 20.285 (1) (ee) and (hm), 20.370 (5) (d) and (7) (b), 20.395 (2) (ua) and (ub) and (3) (x), 20.435 (2) (ee) and (3) (e) 20.485 (1) (f) and 20.710 (3) (a) and (b) for the payment of principal and interest on public debt acquired in accordance with ch. 18.

SECTION 46. 20.866 (2) (tp) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

20.866 (2) (tp) As a continuing appropriation from the capital improvement fund, the amounts in the schedule to the department of natural resources to acquire, construct, develop, or enlarge or improve state recreation facilities. The state may contract public debt in an amount not to exceed \$28,032,000 for this purpose.

SECTION 47. 20.866 (2) (v), (w) and (x) of the statutes, as affected by chapter 125, laws of 1971, are amended to read:

20.866 (2) (v) As a continuing appropriation from the capital improvement fund, the amounts in the schedule to the department of health and social services to acquire, construct, develop, enlarge or extend mental health facilities. The state may contract public debt in an amount not to exceed ~~\$17,060,800~~ \$18,516,600 for this purpose.

(w) As a continuing appropriation from the capital improvement fund, the amounts in the schedule to the department of health and social services to acquire, construct, develop, enlarge or improve correctional facilities. The state may contract public debt in an amount not to exceed ~~\$7,153,900~~ \$7,396,600 for this purpose.

(x) As a continuing appropriation from the capital improvement fund, the amounts in the schedule to the building commission to acquire, construct, develop, enlarge or improve facilities authorized by the legislature prior to July 1, 1969. The state may contract public debt in an amount not to exceed ~~\$266,600,000~~ \$366,600,000 for this purpose.

SECTION 47d. 23.09 (5) of the statutes is repealed.

SECTION 47q. 27.01 (2r) (a) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

27.01 (2r) (a) No person may operate an automobile, motor truck, motor delivery wagon, bus, motorcycle, or other similar motor vehicle or trailer or semitrailer used in connection therewith in Council Grounds state forest or Point Beach state forest or in developed recreational areas in other state forests designated as such by the department or in any state park or roadside park except those specified in par. (b), unless such vehicle has affixed thereto an annual admission sticker or a daily admission tag as herein provided. No admission fees shall be charged from November 1 to March 31, except as provided by rule. Such annual stickers shall be issued by the department and shall be valid for the calendar year for which issued. The daily admission tags shall be issued by the department and shall state the date for which issued. The fee for the annual admission sticker shall be \$3 for each vehicle bearing Wisconsin registration plates and \$6 for all other vehicles. The fee for the daily admission tags shall be \$1 for vehicles bearing Wisconsin registration plates and \$2 for all other vehicles, and shall be effective only for the date issued. Such annual admission sticker shall be affixed to the interior surface of the lower left-hand corner of the windshield of the vehicle and such daily admission tag shall be attached to the steering wheel or steering handlebar of such vehicle. All moneys collected ~~for~~ from the sale of such annual admission stickers and daily admission tags shall be paid within one week into the state treasury, credited to the conservation fund, and be used for state park and state forest recreational areas only.

SECTION 47u. 28.11 (8) (a) of the statutes is amended to read:

28.11 (8) STATE CONTRIBUTION. (a) General fund account. As soon after April 20 of each year as feasible, the department shall pay to each town treasurer ~~15~~ 20 cents per acre, based on the acreage of such lands as of the preceding June 30, as a grant out of the appropriation made by s. 20.370 (2) on each acre of county lands entered under this section. Payments so made shall be from the general fund transfer made by s. 20.370 (2) (b) and shall be known as the "general fund account".

SECTION 47w. 28.11 (10) of the statutes is repealed.

SECTION 48. 29.09 (11) of the statutes is amended to read:

29.09 (11) BOND REQUIRED. The department shall provide and pay the cost of a blanket surety bond covering the several county clerks performing duties under this chapter. The bond shall be conditioned, among other things, upon the faithful performance of such duties according to law and shall provide for the payment to the parties entitled to the same, such damages, not exceeding the amount provided in the bond, as may be suffered by them in consequence of a failure on the part of any such clerk so to discharge such duties. The amount of the bond shall be determined by the department, but shall not exceed ~~\$25,000~~ \$100,000 for each county clerk covered.

SECTION 51. 30.52 (2) of the statutes is repealed and recreated to read:

30.52 (2) Numbering periods shall run for 3 years, commencing April 1 of the year in which the certificate is issued and, unless sooner terminated or discontinued in accordance with this chapter, expiring on March 31 of the 3rd year thereafter.

SECTION 52. 30.52 (3) (a) of the statutes is repealed.

SECTION 53. 30.52 (3) (b) and (c) of the statutes are renumbered 30.52 (3) (a) and (b).

Vetoed
in part

~~SECTION 56n. 38.04 (7) (d) of the statutes, as affected by chapters 1154 and 1155 (Senate Bill 863), is repealed and recreated to read:~~

~~38.04 (7) (d) Indian student assistance. There is established, to be administered by the board, a grant program to assist those Indian students who are residents of this state to receive an education at district schools. Grants under this section shall be based on financial need, as determined by the board. The maximum grant shall not exceed \$1,500 per year. Grants shall be awarded to students for full-time or part-time attendance at any district school. Grants shall be renewable for up to 3 years, if a recipient remains in good academic standing at the institution he is attending.~~

SECTION 56n. 38.14 (2) (bm) of the statutes is created to read:

38.14 (2) (bm) With the approval of the director under s. 38.04 (2), the district board may sell any property which it finds to be no longer needed by the district.

Vetoed
in part

~~SECTION 56n. 38.20 (4) of the statutes is created to read:~~

~~38.20 (4) No resident of a district which does not have another public higher educational institution within its boundaries may be charged a tuition fee under sub. (3) for attending a college, state transfer program or program in such district. The board of vocational, technical and adult education shall study this exemption and report its findings and recommendations to the 1973 legislature when it convenes.~~

~~SECTION 58n. 39.38 of the statutes, as affected by chapter 125 laws of 1971, is renumbered 113.37 and amended to read:~~

~~113.37 INDIAN STUDENT ASSISTANCE. (1) There is established, to be administered by the board state superintendent, a grant program to assist those Indian students who are residents of this state to receive higher education.~~

~~(2) Grants under this section shall be based on financial need, as determined by the board state superintendent. The maximum grant shall not exceed \$1,500 per year. Grants shall be awarded to students for full-time or part-time attendance at any accredited institution of higher education in this state. Grants shall be renewable for up to 3 years, if a recipient remains in good academic standing at the institution he is attending.~~

SECTION 59. 46.064 (1) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

46.064 (1) (title) ALLOWANCES TO JUVENILES. The department may pay an allowance for employment to inmates juveniles at its juvenile institutions. The allowance shall not to exceed \$1 per calendar week, for employment and shall be paid from the appropriation appropriations made by s. 20.435 (3) (a) and (4) (a). The department shall prescribe the amount of pay and such reasonable hours, health and other conditions as shall be observed in connection with the employment. This section shall not affect any other statutory provision providing for pay to inmates nor shall these provisions act as a limitation on wages paid inmates at the state prisons or to juveniles transferred to a forestry or conservation camp organized under s. 48.52 (1) (d).

SECTION 59g. 46.17 (2) of the statutes is amended to read:

46.17 (2) The selection and purchase of the site, and the plans, specifications and erection of buildings for such institutions shall be subject to the review and approval of the department. Department review shall include review of the proposed program to be carried out by the institution and the program's ability to meet the mental health service requirements of the county and the area it serves.

SECTION 59m. 46.175 of the statutes is created to read:

46.175 COUNTY INSTITUTIONS: MINIMUM STANDARDS. Notwithstanding any other provision of law, any county currently operating an institution established under s. 49.14, 49.16, 49.171, 51.24 or 51.25 may, by resolution of the county board, designate such institution or distinct part of such institution as a facility to be operated under s. 140.24, 146.30 or 146.32. Any county institution or part thereof, where so designated, shall be required to meet those licensure standards established by the department for the type of facility designated by the county. Any designation under this section may be made only if such designation will not result in any additional cost to the state.

SECTION 62. 48.52 (4) of the statutes is created to read:

48.52 (4) COEDUCATIONAL PROGRAMS AND INSTITUTIONS. The department may institute and maintain coeducational programs and institutions under this chapter.

SECTION 62g. 49.18 (1) (b) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

49.18 (1) (b) For the purposes of this section, "aid to the blind" means money payments, or vendor payments as prescribed by the department, to such blind person, to another individual when such individual has been appointed by a court of competent jurisdiction as a legal representative of the needy blind person or to another individual who has been designated by the county welfare agency in cases approved by the state department to receive payment of the aid, or medical care in behalf of or any type of remedial care recognized under this section or s. 49.46 in behalf of blind individuals who are needy, but does not include any such payments to or care in behalf of any individual who is an inmate of a public institution (except as a patient in a medical institution) or any individual who is a patient in an institution for tuberculosis or mental diseases. Beginning July 1, 1953, no payment of aid to the blind shall be made to any individual in a private or public institution unless a standard-setting authority has been designated or established which shall be responsible for establishing and maintaining standards for such institution. Such individuals shall not be barred from receiving general aid under ss. 49.02 and 49.03. Aid to the blind shall also be granted to blind dependent persons residing voluntarily in county or city homes and the department shall make claim for federal reimbursement therefor when federal funds are made available for that purpose and pay the same to the county. The rate of payment for skilled nursing care provided under ~~ss. 49.18 this section shall not exceed the applicable Title XIX rate for skilled nursing care in that same county in accord with s. 49.45 (6m) be determined by the county under guidelines established by the department pursuant to s. 49.45 (6m).~~ Payment for limited care shall not exceed 90% of the applicable Title XIX skilled care rate. Payment for personal care shall not exceed ~~75%~~ 80% of the applicable Title XIX skilled care rate.

SECTION 62r. 49.19 (1) (c) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

49.19 (1) (c) "Aid to families with dependent children" means money payments with respect to, or vendor payments as prescribed by the department, or medical care in behalf of or any type of remedial care recognized under subs. (1) to (10) or s. 49.46 or necessary burial expenses as defined in sub. (5) in behalf of a dependent child or dependent children including such aid to meet the needs of the relative with whom any dependent child is living and the spouse of such relative if living with him and if such relative is the child's parent and the child is a dependent child by reason of the physical or mental incapacity of a parent or payments made to another individual not a relative enumerated under par. (a), pursuant to federal regulations, when such individual has been appointed by a court of competent jurisdiction as a legal representative of the dependent child or when such individual who may be a caseworker has been designated by the county welfare department to receive payment of the aid or cash payments to recipients who are engaged in an approved work relief or training project. The rate of payment for skilled nursing care provided under ~~ss. s. 49.19 shall not exceed the applicable Title XIX rate for skilled nursing care in that same county in accord with s. 49.45 (6m) be determined by the county under guidelines established by the department pursuant to s. 49.45 (6m).~~ Payment for limited care shall not exceed 90% of the applicable Title XIX skilled care rate. Payment for personal care shall not exceed ~~75%~~ 80% of the applicable Title XIX skilled care rate.

SECTION 63. 49.19 (10) (d) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

49.19 (10) (d) Aid may also be paid under this section to a foster home or to a child-care institution by the state ~~from the appropriation in s. 20.435 (4) (b)~~ when the child is in the custody or guardianship of the state. The county of legal settlement shall be liable for its prorata share pursuant to s. 49.52 of any such aid paid, except that if the child is without legal settlement, there shall be no county liability.

SECTION 63g. 49.20 (2) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

49.20 (2) The term "old-age assistance" means money payments, or vendor payments as prescribed by the department, to such aged, dependent person, to another individual when such individual has been appointed by a court of competent jurisdiction as a legal representative of such needy aged person or to another individual who has been designated by the county welfare agency in cases approved by the state department to receive payment of aid or medical care in behalf of or any type of remedial care recognized under ss. 49.20 to 49.37 or 49.46 or in behalf of needy individuals who are 65 years of age or older (or 60 years or older in the event of the change in the federal law as provided in s. 49.22 (1)) but does not include any such payments or care in behalf of any individual who is an inmate of a public institution (except as a patient in a medical institution) or any individual who is a patient in an institution for tuberculosis. Beginning July 1, 1953, no payment of old-age assistance shall be made to any individual in a private or public institution unless a standard-setting authority has been designated or established which shall be responsible for establishing and maintaining standards for such institutions. Such individuals shall not be barred from receiving general aid under ss. 49.02 and 49.03. Old-age assistance shall also be granted to aged dependent persons residing voluntarily in county or city homes and the department shall make claim for federal reimbursement therefor when federal funds are made available for that purpose and pay the same to the county. The rate of payment for skilled nursing care provided under ~~ss. 49.20 this section shall not exceed the applicable Title XIX rate for skilled nursing care in that same county in~~

~~accord with s. 49.45 (6m) be determined by the county, under guidelines established by the department pursuant to s. 49.45 (6m).~~ Payment for limited care shall not exceed 90% of the applicable Title XIX skilled care rate. Payment for personal care shall not exceed ~~75%~~ 80% of the applicable Title XIX skilled care rate.

SECTION 63r. 49.45 (6m) of the statutes, as created by chapter 125, laws of 1971, is repealed and recreated to read:

49.45 (6m) PAYMENT TO NURSING HOMES. (a) Reimbursement for skilled nursing home care provided to nursing home patients under s. 20.435 (4) (c) and (o) shall be made according to the following schedule:

1. A state-wide daily rate.
2. A regional adjustment not to exceed a certain dollar amount above or below the state-wide rate.
3. A supplement to a facility that has a remaining debt retirement cost in excess of \$10,000 per bed and based on the actual interest costs up to a rate of 8% annually. Public and private gifts and grants shall not be included in determining the per bed cost. Per bed per day debt retirement costs shall be based on actual debt retirement payments less principal plus allowable straight-line depreciation. Construction costs exceeding cost standards under the Hill-Burton Act, or not related to nursing care shall not be included in the determination of eligibility under this provision. An adjustment shall be granted only for that remaining debt retirement in excess of \$10,000 per bed. This provision is applicable only to facilities in operation as of July 1, 1972, except that facilities commencing operation after that date may be granted this supplement by the department. These supplements shall be reviewed and adjusted annually.
4. A financial supplement for patients needing maximum care as determined by the department.
5. Upon the approval of the program medical director, an additional daily supplement of not to exceed 40% of the daily rate can be made on his evaluation of exceptional care needs for not more than 75 patients state-wide at any time.
6. A reduction not to exceed a specified amount for any home which is exempt from the payment of property taxes.
7. A financial supplement not to exceed a designated percentage of the state-wide base rate for homes providing nursing care in quality and quantity above state standards but limited to maximum standards, or a rate reduction not to exceed a designated percentage of the state-wide base rate for homes providing nursing care in quality and quantity below average state standards.
8. The specific dollar amounts for each component set forth above in subs. 1, 2, 4 and 6, and the designated percentage for the component set forth in subd. 7 shall be established in the biennial budget, except that the joint committee on finance shall adjust the state-wide rate annually. The department of health and social services shall report such figures to the joint committee on finance no later than March 1 of each odd-numbered year.

(b) No payments may be made to skilled nursing homes which hold only provisional licenses.

(c) Ancillary services shall be an allowable cost if not billed for as a separate item, but the facility's established prac-

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tice of billing for ancillary charges as of July 1, 1971, shall not be changed without approval of the department.

(d) The department shall take into account all pertinent federal regulations in establishing reimbursement under this section.

(e) Counties may make payments for skilled nursing care provided under ss. 49.18, 49.19, 49.20 and 49.61 at 100% of the reimbursement rate provided in this subsection if the following conditions are met:

1. The nursing home is certified by the department to meet all the physical and operational requirements for reimbursement under the medical assistance (Title XIX) program and this subsection and will continue to meet all of such requirements;

2. The department will review or has a written agreement with the county agency to review the status and care needs of the patients in accordance with federal and state regulations and requirements;

4. The department shall make the final determinations in regard to establishing all the adjustments and supplements to the base rate that are provided for in this subsection. The county shall obtain the department's approval prior to any final agreement for reimbursement with a facility for care. Counties may make payments for skilled nursing care at 95% of reimbursement rate provided in this subsection if the home meets all the state requirements for providing such care and all the conditions of this paragraph except subd. 1.

(g) The applicable Title XIX skilled care rate as used in ss. 49.18 (1) (b), 49.19 (1) (c), 49.20 (2) and 49.61 (1m) shall mean the rate determined by the department for each county in accordance with par. (a) 1 and 2.

(h) The governor shall appoint an appeal board, consisting of 7 members for 2-year terms. Members shall include 2 representatives of the nursing home industry, which shall be rotated among the representatives of the different types of homes in the industry, individuals who through their experience and training are knowledgeable in the determination of wage rates and labor markets, the nursing care and needs of individuals, and the interest of the general public. The appeal board shall review petitions from nursing homes providing Title XIX, state skilled, limited and personal care, for modifications to any reimbursement rate under this subsection for such homes. Upon the findings and recommendations of the appeal board, the secretary of health and social services shall grant such modifications, which may exceed maximums under this section but may not exceed any applicable federal maximums. The board may, upon the presentation of facts, recommend modifications of a home's care rate where demonstrated substantial inequities exist including those resulting from the following, without limitation because of enumeration:

1. Wages, salaries and related benefit costs.
2. Historical capital construction costs.
3. Exceptional care factors.

(i) For the purposes of this subsection and as a condition of reimbursement under this subsection, every skilled nursing home shall:

1. Adopt the uniform accounting system prescribed by the department;

2. Provide the department with a certified annual audit report at the home's expense; and

3. Cooperate with the department in establishing costs for reimbursement purposes.

SECTION 63u. 49.45 (11) (g) of the statutes is created to read:

49.45 (11) (g) "Intermediate care facility" means:

1. An institution which is licensed under state law to provide, on a regular basis, health related care and services to individuals who do not require the degree of care and treatment which a hospital or skilled nursing home is designated to provide but who because of their mental or physical condition require care and services above the level of room and board, which can be made available to them only through institutional facilities; or

2. A public institution, or distinct part thereof, for the mentally retarded or persons with related conditions, the primary purpose of which is to provide health or rehabilitative services for mentally retarded individuals according to rules promulgated by the department.

SECTION 63x. 49.46 (2) of the statutes is amended to read:

49.46 (2) BENEFITS. The department shall audit and pay charges made in accordance with s. 49.45 (11) (a) for medical assistance to recipients for inpatient hospital services other than services in an institution for tuberculosis or mental diseases (except as herein-after provided); hospital outpatient services; physicians', dentists', podiatrists', optometrists' and nurses' services; laboratory and X-ray services; eye glasses prescribed by a physician skilled in the diseases of the eye or by an optometrist; transportation to obtain medical care; the following services when prescribed by a physician: skilled nursing home services excluding services in an institution for tuberculosis or mental diseases (except as herein-after provided), intermediate care facility services, home health care, physical and occupational therapy and related services, medical supplies and equipment, including rental of durable equipment, drugs, prosthetic devices and other diagnostic, screening, preventive and rehabilitative and other medical services, and inpatient hospital and skilled nursing home services for individuals 65 years of age and over when a patient in an institution for mental diseases. Nursing services rendered in connection with treatment by prayer or spiritual means alone and in accordance with the tenets and practice of any recognized church or religious denomination and given by a duly accredited practitioner thereof may be furnished such individuals by any visiting nurse service, sanatorium, nursing home and private duty nursing services given in conformity with the tenets and practices of such church or religious denomination upon referral by and certification of said accredited practitioner that in his or her opinion such services are necessary for the health and well-being of the said individual. Medical assistance shall also include payment of any of the deductible and coinsurance portions of the above services which are not paid under Title XVIII and the monthly premiums payable under section 1839 of the social security act.

SECTION 63y. 49.47 (2) (d) of the statutes is repealed.

SECTION 64. 49.47 (4) (b) of the statutes is amended to read:

49.47 (4) (b) Eligibility exists if his property does not exceed the following: a home and the land used and operated in

connection therewith ~~not to exceed the equity of \$7,500, or a or in lieu thereof a mobile home if such home or mobile home is used as a~~ the person's or his family's place of abode; household and personal possessions, including an one automobile not to exceed in the aggregate \$2,000 or one truck; liquid assets not exceeding \$1,750, if single, \$3,500 for a family of 2, plus \$300 for each additional legal dependent; and additional property not in excess of \$1,500, if single, or \$2,500, if a family of 2, and \$300 additional for each legal dependent in any combination of real property, tangible personal property, cash value of life insurance, or cash or other liquid assets of reasonable value, considering the number of members in the family group, used in the production of income.

SECTION 65. 49.47 (4) (c) 1 of the statutes is repealed and recreated to read:

49.47 (4) (c) 1. If single, eligibility exists if his income does not exceed the maximum standard of need used in determining eligibility for aid to the blind, aid to the permanently and totally disabled or old-age assistance. For a family of 2 or more, eligibility exists if income does not exceed the maximum standard of need used in determining eligibility for aid to families with dependent children. In this subdivision "maximum standard of need" shall be based on the combined allowance standard for that single person or family plus, if a single person, the maximum shelter allowance established by the department or plus, if a family of 2 or more, the maximum shelter allowance established by the department for that county under aid to families with dependent children. In this subdivision "income" includes, without limitation because of enumeration, all pensions from state, federal or private sources, annuities, social security payments and recurrent insurance payments from state, federal and private sources, wages, and salaries less employment expenses, alimony, returns on investments, net rents and net profits from business or professional enterprises. "Income" does not include earned income which would be excluded in determining income in computing the budget pursuant to s. 49.18 (1) (a), 49.19 (5), 49.22 (1) or 49.61 (6) (a).

SECTION 65g. 49.47 (6) (a) 8, 9 and 10 of the statutes are amended to read:

49.47 (6) (a) 8. The deductible portion and coinsurance of any health care benefits paid under Title XVIII of the social security act reduced by the amount of available excess income and conforming to the scope, amount and duration of benefits payable under the state plan, ~~and;~~

9. The following services when prescribed by a physician, physical or occupational therapy when rendered by a licensed or registered therapist, ~~home nursing care by a visiting nurse, or in localities not under or within the jurisdiction of an organized, voluntary home nursing agency or an official agency established under s. 141.10 or a private proprietary home health agency licensed under s. 141.15, services by a registered nurse or licensed trained practical nurse rendering home nursing services to patients who are under the care of a physician who directs such home nursing health care, nurse's services, and pharmaceutical services;~~

10. Podiatrists' services;

SECTION 65m. 49.47 (6) (a) 11 of the statutes is created to read:

49.47 (6) (a) 11. Intermediate care facility services.

SECTION 65r. 49.47 (6) (a) 12 and 13 of the statutes are created to read:

49.47 (6) (a) 12. Transportation to obtain medical care; and

13. Early and periodic screening and diagnosis of individuals under 21 years of age, and all medically necessary treatment of conditions found, regardless of exclusions or limitations imposed by this section for other age groups.

SECTION 66. 49.50 (7) (a) and (b) of the statutes, as affected by chapter 125, laws of 1971, are repealed and recreated to read:

49.50 (7) WORK INCENTIVE PROGRAM AND RELATED SOCIAL AND VOCATIONAL REHABILITATION SERVICES. (a) The department shall ensure that all appropriate individuals so required by federal law and regulations as a condition of eligibility for aid to families with dependent children shall register for manpower services, training and employment under the work incentive program. The department shall administer or purchase directly, or where the services would be more effectively performed through contracts with county welfare departments, the health, vocational rehabilitation, counseling, child care, social and other supportive services related to individuals' preparation for, and participation in, the work incentive program and related to individuals' continuation in employment. Allowances for costs incurred by an individual participating in the program shall be paid to such individual by the department of industry, labor and human relations.

(b) The department shall pay the nonfederal share for such services enumerated in par. (a).

SECTION 67. 49.52 (3) (b) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

49.52 (3) (b) Each county shall be liable for its prorata share of the medical expenses paid by the state under ss. 49.46 and 49.47 and its prorata share of payments made by the state for costs of operation under s. 49.50 (7) (b) and its prorata share of payments made by the state under s. 49.19 (10) (d) as the department determines to be properly chargeable to each county, and shall reimburse the state for such prorata share. For the purpose of administration the state may deduct the amount of such payments owing to the state from the claim submitted under par. (a) and s. 49.50 (7) (b) and pay the remaining balance to the county pursuant to par. (c).

SECTION 67n. 49.61 (1m) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

49.61 (1m) DEFINITION OF AID; INSTITUTION INMATES. In this section, "aid to the totally and permanently disabled" means money payments, or vendor payments as prescribed by the department, to such totally and permanently disabled person, to another individual when such individual has been appointed by a court of competent jurisdiction as a legal representative of such needy disabled person or to another individual who has been designated by the county welfare agency in cases approved by the department to receive payment of the aid, or medical care in behalf of, or any type of remedial care recognized under this section or s. 49.46 in behalf of, needy individuals more than 18 and less than 65 years of age who are totally and permanently disabled, but does not include any such payments to or care in behalf of any individual who is an inmate of a public institution (except as a patient in a medical institution) or any individual who is a patient in an institution for tuberculosis or mental diseases. No payment of aid to totally and permanently disabled persons shall be made to any individual in a private or public institution unless a standard-setting authority has been

designated or established which is responsible for establishing and maintaining standards for such institutions. Such individuals shall not be barred from receiving general aid under ss. 49.02 and 49.03. Aid to the totally and permanently disabled shall be granted to totally and permanently disabled dependent persons residing voluntarily in county or city homes and the department shall make claim for federal reimbursement therefor when federal funds are made available for that purpose and pay the same to the county. The rate of payment for skilled nursing care provided under ~~s. 49.61~~ this section shall not exceed the applicable Title XIX rate for skilled nursing care in that same county in accord with s. 49.45 (6m) be determined by the county under guidelines established by the department pursuant to s. 49.45 (6m). Payment for limited care shall not exceed 90% of the applicable Title XIX skilled care rate. Payment for personal care shall not exceed ~~75%~~ 80% of the applicable Title XIX skilled care rate.

SECTION 67r. 49.61 (10) of the statutes is created to read:

49.61 (10) HOMESTEAD RELIEF CLAIMANTS. At the request of the claimant or the department of revenue, the department shall make a determination as to whether a claimant under s. 71.09 (7) (a) 5 is a totally and permanently disabled person and certify its determination to the department of revenue and the claimant.

SECTION 68. 51.36 (8) (a) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

51.36 (8) (a) Formula. The secretary may make state grants-in-aid which shall be based upon ~~45%~~ 60% state and ~~55%~~ 40% local sharing of the total expenditures in each county or combination of counties utilizing a comprehensive board for mental health services under s. 51.42, and 45% state and 55% local sharing in each county or group of counties not utilizing a comprehensive board, for: 1. salaries; 2. contract facilities and services; 3. operation, maintenance and service costs; 4. per diem and travel expense of members of community mental health clinic boards; 5. purchase of community mental health clinic services from clinics established elsewhere, including out-of-state clinics; and 6. other expenditures specifically approved and authorized by the secretary. The grants may not be used to match other state or federal funds which may be available to clinics and the state's share shall be computed on the reimbursable expenditures after all federal matchable expenditures have first been billed to the counties under s. 49.51 (3). No grants shall be made for capital expenditures.

SECTION 69. 51.38 (7) (i) of the statutes, as created by chapter 125, laws of 1971, is repealed.

SECTION 70. 51.38 (8) (a) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

51.38 (8) (a) Formula. The secretary may make state grants-in-aid which shall be based upon ~~45%~~ 60% state and ~~65%~~ 40% local sharing of the total expenditures in each county or combination of counties utilizing a comprehensive board for mental health services under s. 51.42, and 45% state and 55% local sharing in each county or combination of counties not utilizing a comprehensive board, for: 1. salaries; 2. contract facilities and services; 3. operation, maintenance and service costs; 4. per diem and travel expense of members of community day care service boards; and 5. other expenditures specifically approved and authorized by the secretary. The grants may not be used to match other state or federal funds which may be available to day care services and the state's share shall be computed on the reimbursable expenditures after all federal matchable expenditures have first been billed to the counties under s. 49.51 (3). No grant shall be made for capital expenditures.

SECTION 70g. 51.40 (2) (a) of the statutes is amended to read:

51.40 (2) (a) Any county which qualifies for additional state aid under s. 51.26 and has obtained approval for the construction of mental health facilities pursuant to s. 46.17 may apply for the financial assistance authorized by this section if such county has, at the time of application for assistance, an existing obligation to pay interest on loans for the construction of mental health facilities approved pursuant to s. 46.17.

SECTION 70r. 51.40 (3) (c) of the statutes is created to read:

51.40 (3) (c) This section applies only to construction projects approved for state interest aid by the department of health and social services prior to June 30, 1973.

SECTION 72. 59.717 (4) of the statutes is created to read:

59.717 (4) No assessment roll containing forest crop acreage may be destroyed without the prior approval of the secretary of revenue.

SECTION 73. 60.756 (19) of the statutes is amended to read:

60.756 (19) Blanks and papers used by the town assessor in the discharge of his duties, after 7 years. No assessment roll containing forest crop acreage may be destroyed without prior approval of the secretary of revenue.

SECTION 78m. 67.12 (8m) of the statutes, as created by chapter 144, laws of 1971, is amended to read:

67.12 (8m) TEMPORARY BORROWING BY VOCATIONAL, TECHNICAL AND ADULT EDUCATION DISTRICT. The district board of any vocational, technical and adult education district may on its own motion, made and properly recorded at a lawful board meeting, borrow money in such sums as are needed to meet the immediate expenses of operating and maintaining the schools of the district during the current ~~budget~~ fiscal year. No such loan may be made to extend beyond the current ~~budget~~ fiscal year nor to an amount exceeding one-half the estimated receipts for the operation and maintenance of the schools for the current ~~budget~~ fiscal year in which the loan is made, as certified by the district treasurer. ~~Borrowing may be done anytime after the tax for operation and maintenance of the school for the applicable budget year has been levied and the estimated receipts have been so certified.~~ All such loans shall be evidenced by promissory notes with interest not exceeding 7% which may be signed by the district board chairman, vice chairman, secretary or treasurer. Whenever a vocational, technical and adult education district ~~shall have become~~ becomes entitled to state aids, tuition revenues or taxes levied, the district may pledge or assign all or portions of these revenues due but not yet paid as security for the repayment of promissory notes issued hereunder. Any indebtedness secured by such assignment shall be construed as a paid or satisfied debt in reporting or computing the outstanding debt of the district.

SECTION 79. 70.23 (1) of the statutes is amended to read:

70.23 (1) The assessor shall enter upon the assessment roll opposite to the name of the person to whom assessed, if any, as before provided in regular order as to lots and blocks, sections and parts of sections (except that so much as is within the limits of an incorporated village or unincorporated village the limits of which have been designated by the town board, shall be assessed in one

part of the roll from the best information he can obtain), a correct and pertinent description of each parcel of real property in the assessment district ~~not exempt from taxation~~ and the number of acres in each tract containing more than one acre.

SECTION 80. 70.337 of the statutes is created to read:

70.337 TAX EXEMPTION REPORTS. (1) On or before May 1, 1972, and annually thereafter, each person who, under any statute, claims a real property tax exemption, except an exemption for highways and highway beds, or makes a payment in lieu of taxes shall file with the assessor of the taxation district in which the property is located a report in duplicate, on forms prescribed and furnished by the secretary of revenue. Such report shall contain the name and address of the owner of the property, the location of the property and the legal description thereof, the nature of the person owning the property, the uses made of the property in the year preceding the due date of the report, the date of acquisition of the property, a description of any structures on the land comprising the property, the extent, if any, to which the property or any part thereof was rented out in the year preceding the due date of the report.

(2) The assessor of each taxation district shall return for completion any incomplete reports received by him. On or before August 1 of each year, he shall file with the secretary of revenue one copy of each completed form received by him. The secretary of revenue shall tabulate the information received based on type of property and such data shall be available to the members of the legislature and the governor.

(3) For purposes of this section, "person" means any natural person, firm, partnership, joint venture, joint stock company, association, public or private corporation, the state of Wisconsin and all political subdivisions, cooperative, estate, trust, receiver, executor, administrator, fiduciary, and any representative appointed by order of any court or otherwise acting on behalf of others.

SECTION 94. 70.53 of the statutes, as amended by chapter 65, laws of 1971, is amended to read:

70.53 STATEMENT OF ASSESSMENT AND EXEMPTIONS. Upon the correction and ~~completion~~ of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the 2nd Monday in August, transmit to the supervisor of ~~assessment~~ assessments for the taxation district a detailed statement of the aggregate of each of the several items of taxable property specified in s. 70.30, ~~and~~ a detailed statement of each of the several classes of taxable real estate, entering land and improvements separately, as prescribed in s. 70.32 (2), ~~and a detailed statement of the aggregate of each of the several items of exempt real property as specified by the department of revenue, entering land and improvements separately.~~ The supervisor of assessments shall review and correct such statement and provide corrected copies to the county clerk with respect to the towns, cities and villages within each county, and to the secretary of revenue. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements, the form of which shall be prescribed by the department of revenue.

SECTION 95. 71.01 (4) (b) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

71.01 (4) (b) 1. With respect to any domestic insurance company engaged in the sale of life insurance and also other insurance, ~~there shall be applied~~ to the net income figure derived by application of par. (a) shall be multiplied by a fraction, the numerator of which shall be ~~premiums received in the taxable year on~~

~~all varieties of insurance, other than life insurance, and the denominator of which shall consist of the numerator plus all premiums received on life insurance in such year the net gain from operations on insurance, other than life insurance, and the denominator of which shall be the total net gain from operations. If the numerator is zero or negative, the multiplier shall be zero.~~

2. For purposes of the numerator, "net gain from operations on insurance, other than life insurance" includes net income, after dividends to policyholders, but before federal and foreign income taxes, from fire and casualty insurance; net gain from operations, after dividends to policyholders and before federal income taxes, from accident and health insurance; and net realized capital gains or losses on investments from accident and health insurance operations, said net realized capital gains or losses to be apportioned among life and accident and health insurance lines in the same manner as net investment income is required to be apportioned by the commissioner of insurance. "Net gain from operations", "net income", "net realized capital gains or losses", and "net investment income" shall be calculated and reported as required under rules adopted by the commissioner of insurance.

3. For purposes of the denominator, "total net gain from operations" includes net income, after dividends to policyholders, but before federal and foreign income taxes, from fire and casualty insurance; net gain from operations after dividends to policyholders and before federal income taxes, from accident and health and life insurance; and net realized capital gains or losses on investments from accident and health and life insurance operations. "Net income", "net gain from operations", and "net realized capital gains or losses" shall be calculated and reported as required under rules adopted by the commissioner of insurance.

4. The resultant figure shall constitute Wisconsin net income for purposes of the Wisconsin franchise tax measured by net income except with respect to such of said insurance corporations as had, in the taxable year, premiums written on insurance other than life insurance where the subject of such insurance was resident, located or to be performed outside this state.

SECTION 96. 71.02 (2) (gn) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

71.02 (2) (gn) For purposes of determining "Wisconsin taxable income" of the calendar year 1972 and corresponding fiscal years ~~and for calendar and fiscal years thereafter~~, "Wisconsin standard deduction" means 14% of a natural person's Wisconsin adjusted gross income but not less than \$1,000 nor more than \$2,000, except that the combined Wisconsin deduction of married persons shall not exceed \$2,000. With respect to nonresident natural persons deriving income from property located, business transacted or personal or professional services performed in this state, including natural persons changing their domicile into or from this state in any such year, the "Wisconsin standard deduction" shall be limited to such fraction of the amount so determined, regardless of whether the \$1,000 minimum is used, as Wisconsin adjusted gross income is of federal adjusted gross income.

SECTION 97. 71.02 (2) (gp) of the statutes is created to read:

71.02 (2) (gp) 1. With respect to taxable years beginning after December 31, 1972, except as otherwise provided, the standard deduction is the larger of the percentage standard deduction or the low-income allowance either as provided in this paragraph or as permitted by future amendment of the internal revenue code for federal income tax purposes, at the option of the taxpayer.

2. The percentage standard deduction is an amount equal to 15% of adjusted gross income, but not to exceed \$2,000 for an unmarried individual or \$2,000 in the aggregate for a husband and wife.

3. The low-income allowance is \$1,300 for an unmarried individual or \$1,300 in the aggregate for a husband and wife.

4. For a fiscal year taxpayer, any increase in the standard deduction, including the low-income allowance, over the standard deduction permissible in the previous calendar year must be prorated by taking into account the number of days of the taxpayer's fiscal year falling into each calendar year.

5. In the case of a taxpayer with respect to whom a deduction under s. 71.09 (6) (b) is allowable to another taxpayer for the taxable year, the percentage standard deduction shall be computed only with reference to so much of his adjusted gross income as is attributable to his earned income, as defined in section 911 (b) of the internal revenue code as of January 1, 1973, and the low-income allowance shall not exceed his earned income for the taxable year.

6. With respect to nonresident natural persons deriving income from property located, business transacted or personal or professional services performed in this state, including natural persons changing their domicile into or from this state, in 1973 and thereafter, the standard deduction otherwise allowable under this paragraph shall be limited by such fraction of the amount so determined, regardless of whether the low-income allowance is used, as Wisconsin adjusted gross income is of federal adjusted gross income. This subdivision shall apply regardless of any option taken under subd. 1.

SECTION 98. 71.04 (15) of the statutes is created to read:

71.04 (15) (a) With the exception of sub. (2b), all provisions of this section relating to amortization or depreciation of depreciable property by corporations shall terminate as of the close of each corporation's 1971 taxable year for all purposes of the Wisconsin tax on or measured by net income, including but not limited to subs. (2a), (2c), (13) and (14). No loss or deduction shall be allowed to any corporation pursuant to sub. (7) or (8), respectively, with respect to depreciable property in determining net income of the 1972 taxable year or taxable years thereafter unless such loss or deduction is allowed as a deduction under the internal revenue code for federal income tax purposes. With the exception of pollution abatement plants and equipment deducted, amortized or depreciated pursuant to sub. (2b), for all purposes of the Wisconsin corporation tax on or measured by net income of the 1972 taxable year and taxable years thereafter, the amount of depreciation or amortization on depreciable property allowable as a deduction from gross income shall be limited to the amount allowable as a deduction from gross income under the internal revenue code for federal income tax purposes, but no deduction for depreciation or amortization for depreciable property may exceed the Wisconsin "income tax cost" (basis) of depreciable property.

(b) In this subsection, "internal revenue code" means such code as applicable to the determination of net income of the calendar year 1972 for federal income tax purposes. In determining the Wisconsin tax on or measured by net income of any year subsequent to 1972, "internal revenue code" means such code as applicable to the determination of net income for such subsequent year for federal income tax purposes or as applicable to determination of net income of 1972 for federal income tax purposes, at the option of the corporation.

(c) Effective as of the first day of each corporation's 1972 taxable year, the Wisconsin adjusted basis for all depreciable property subject to depreciation or amortization under the internal revenue code, except pollution abatement plants or equipment deducted, amortized or depreciated pursuant to sub. (2b), shall be identical to the adjusted basis of such property on such date for federal income tax purposes under such code. As of the end of each corporation's 1971 taxable year, the net difference between the Wisconsin and federal adjusted basis of all depreciable property subject to depreciation or amortization for federal income tax purposes, except pollution abatement plants and equipment covered by sub. (2b), shall be aggregated. If the Wisconsin adjusted basis of the aggregate of such property exceeds the federal adjusted basis of such aggregate, one-fifth of such difference may be deducted from gross income to arrive at net income (before apportionment, if any) for Wisconsin income and franchise tax purposes in respect of the income year 1972 and the next succeeding 4 income years. If the federal adjusted basis of the aggregate of such property exceeds the Wisconsin adjusted basis of such aggregate, the other allowable deductions from gross income to arrive at net income (before apportionment, if any) shall be reduced by one-fifth of such difference with respect to the income year 1972 and each of the next succeeding 4 income years, and such reduction shall be made regardless of any disposition made of the underlying depreciable property. If a corporation is dissolved, or merged into or consolidated with another corporation before the termination of the 5-year period, any remaining balance of the net difference between the Wisconsin and federal adjusted basis of such depreciable property as of the end of such corporation's 1971 taxable year shall be deducted from gross income or used to reduce otherwise allowable deductions from gross income, as the case may be, in the year of dissolution, merger or consolidation.

(d) Adjustments for capital expenditures and changes in the amount of depreciation or amortization of depreciable property, other than pollution abatement plants or equipment deducted, amortized or depreciated pursuant to sub. (2b), determined for federal income tax purposes by federal audit or otherwise affecting the net difference between the Wisconsin and federal adjusted basis of depreciable property at the end of the 1971 income year shall be reflected for Wisconsin income and franchise tax purposes by appropriate adjustments in the 5 amortization years and such adjustments and changes affecting a corporation's net income of the 1972 taxable year or taxable years thereafter shall be reflected for Wisconsin income and franchise tax purposes in the year or years to which they relate. Additional assessments or refunds may be made consistent with such adjustments or changes and consistent with this subsection regardless of any limitations otherwise applicable to such year or years.

(e) With respect to depreciable property disposed of in a corporation's taxable year 1973 or thereafter, any difference in adjusted basis for purposes of the federal income tax and the Wisconsin tax on or measured by net income, apart from any difference amortized pursuant to par. (c), shall be taken into account in determining net income in the year of disposition.

(f) With respect to any corporation which has, in any year prior to deriving income with a Wisconsin situs for Wisconsin income or franchise tax purposes, taken depreciation or amortization of depreciable property for federal income tax purposes, the federal adjusted basis of its depreciable property as of the beginning of the income year in which such corporation begins operations in this state shall be the Wisconsin adjusted basis of such property.

(g) With respect to the Wisconsin corporation tax on or measured by net income of the 1972 taxable year and taxable years

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thereafter the special rule of exclusion provided in section 108 (a) of the internal revenue code shall apply if it applies for federal income tax purposes, and in such case a reduction of the basis of property shall be effected for purposes of such Wisconsin tax in the same manner and to the same extent as for federal income tax purposes as provided in section 1017 of the internal revenue code and the applicable federal regulations.

SECTION 99. 71.05 (3) (c) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

71.05 (3) (c) The Wisconsin standard deduction shall not be allowed to a married person whose spouse is required to file a return, unless such spouse has also elected to take the Wisconsin standard deduction in reporting income of the same year. If with respect to the calendar year 1972 or corresponding fiscal year or prior calendar year or fiscal years one spouse claims the minimum standard deduction, the other spouse cannot claim any deduction.

SECTION 100. 71.05 (3) (d) of the statutes is renumbered 71.05 (3) (f).

SECTION 101. 71.05 (3) (d) of the statutes is created to read:

71.05 (3) (d) The standard deduction shall not be allowed in computing the taxable income of:

1. A nonresident alien individual.
2. A U.S. citizen entitled to the benefits of section 931 of the internal revenue code for federal income tax purposes, applicable with respect to taxation of individuals on 1973 income.
3. An individual making a return for a period of less than 12 months because of a change in his annual accounting period.
4. An estate or trust, common trust fund or partnership.

SECTION 102. 71.05 (3) (e) of the statutes is created to read:

71.05 (3) (e) A change of election with respect to the standard deduction for any taxable year may be made after the filing of the return for such year. If the spouse of the taxpayer filed a separate return for any taxable year corresponding to the taxable year of the taxpayer, the change shall not be allowed unless 1) the spouse makes a change of election with respect to the standard deduction for the taxable year covered in such separate return, consistent with the change of election sought by the taxpayer, and 2) the taxpayer and his spouse consent in writing to the assessment, within such period as is agreed on with the secretary of revenue or his delegate, of any deficiency, to the extent attributable to such change of election, even though at the time of the filing of such consent the assessment of such deficiency would otherwise be prevented by the operation of any law or rule of law.

SECTION 102m. 71.09 (7) (a) 5 of the statutes is amended to read:

71.09 (7) (a) 5. "Claimant" means a person who has filed a claim under this subsection and who was both domiciled in this state and ~~65 years of age or over~~ during the entire calendar year preceding the year in which he files claim for relief under this subsection and who, if certified by the department of health and social services as totally and permanently disabled within the meaning of s. 49.61 (1), has reached the age of 60, or who otherwise has

~~reached the age of 62 prior to the close of such calendar year.~~ When 2 or more individuals of a household are able to meet the qualifications for a claimant, they may determine between them as to who the claimant shall be. If they are unable to agree, the matter shall be referred to the secretary of revenue and his decision shall be final. When a homestead is occupied by 2 or more individuals and more than one such individual is able to qualify as a claimant, and some or all such qualified individuals are not related as determined under subd. 2, such individuals may determine between them as to who the claimant shall be. If they are unable to agree, the matter shall be referred to the secretary of revenue and his decision shall be final.

SECTION 103. 71.10 (2) (a) 2 of the statutes, as created by chapter 125, laws of 1971, is amended to read:

71.10 (2) (a) 2. This subdivision applies with respect to income of the calendar year 1972 or corresponding fiscal years ~~and calendar and fiscal years thereafter.~~ Every person having a gross income of \$1,500 or more if under 65 years of age, or if 65 years of age or over \$1,650 or more, and every married person receiving any gross income during the year when the combined gross incomes of such married person and his or her spouse is: a) \$2,000 or more if both are under 65 years of age; b) \$2,150 or more if one spouse is under 65 years of age and the other spouse is 65 years or over; or c) \$2,300 or more, if both are 65 years of age or over.

SECTION 104. 71.10 (2) (a) 3 of the statutes is created to read:

71.10 (2) (a) 3. This subdivision applies with respect to income of the calendar year 1973 or corresponding fiscal years and calendar and fiscal years thereafter. Every person having a gross income of \$1,800 or more if under 65 years of age, or if 65 years of age or over \$1,950 or more, and every married person receiving any gross income during the year when the combined gross income of such married person and his or her spouse is: a) \$2,300 or more if both are under 65 years of age; b) \$2,450 or more if one spouse is under 65 years of age and the other spouse is 65 years or over; or c) \$2,600 or more, if both are 65 years of age or over.

SECTION 105. 71.10 (10) (a) of the statutes is amended to read:

71.10 (10) (a) ~~The Except as provided in s. 71.04 (15), the~~ provisions for refunds and credits provided in this subsection shall be the only method for the filing and review of claims for refund of income and surtaxes, and no person shall be allowed to bring any action or proceeding whatever for the recovery of such taxes other than is provided in this subsection.

SECTION 106. 71.20 (21) of the statutes is created to read:

71.20 (21) "Person", as used in subs. (5) and (6), includes an officer or employe of a corporation or a member or employe of a partnership who, as such officer, employe or member, is under a duty to perform the act in respect of which the violation occurs.

SECTION 108. 73.03 (23) of the statutes, as affected by chapter 40, laws of 1971, is repealed.

SECTION 110. 76.13 (2), as affected by chapter 125, laws of 1971, and (3) of the statutes are amended to read:

76.13 (2) Every tax roll shall thereupon forthwith be delivered to the state treasurer and a copy thereof filed with the secretary of administration. The state treasurer shall immediately

notify, by certified mail, the several companies taxed therein to pay the tax extended thereon to the state treasurer, as follows: In the case of companies assessed on or before June 15, not less than one-half of the amount of such tax on or before July 10 and the remainder on or before October 15 of the same year; and in the case of all other companies on or before December 1 in the year 1971, and thereafter November 10 of each year; but the payment of one-half of the 2nd instalment in the case of a company assessed on or before June 15 and the payment of one-fourth of the tax in the case of any other company may, if said company has brought an action in the Dane county circuit court under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time prior to the date upon which such appeal becomes final, but any part thereof ultimately required to be paid shall bear interest from the original due date to the date such appeal became final at the rate of ~~5%~~ 6% per annum and at ~~15%~~ one per cent per ~~annum~~ month thereafter until paid. The taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of such company prior to all other liens, claims and demands whatsoever, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of such company within the state as an entirety.

(3) If the Dane county circuit court, after such roll has been delivered to the state treasurer, increases or decreases the assessment of any company, the department shall forthwith redetermine the tax of such company on the basis of such revised assessment, and shall certify and deliver the same to the state treasurer as a revision of the tax roll. If the amount of tax upon the assessment as determined by the court is less than the amount paid by the company, the excess shall be refunded to such company with interest at the rate of ~~5%~~ 6% per annum upon the certification of the redetermined tax and for that purpose the secretary of administration, upon the certification and delivery of the revised tax roll, shall draw a warrant upon the state treasurer for the amount to be so refunded. If the amount of the tax upon the assessment as determined by the court is in excess of the amount of the tax as determined by the department, interest shall be paid on the additional amount at the rate of ~~5%~~ 6% per annum from the date of entry of judgment to the date such judgment becomes final, and at ~~15%~~ one per cent per ~~annum~~ month thereafter until paid.

SECTION 111. 76.14 of the statutes is amended to read:

76.14 All taxes levied pursuant to this chapter upon the property of any company defined in ~~section s.~~ 76.02, which ~~shall are~~ not be paid at the time provided by law, shall thereupon become delinquent and bear interest at the rate of ~~fifteen~~ one per cent per ~~annum~~ month until actually paid. The neglect of any such company to pay the taxes and interest so required of it within ~~sixty~~ 60 days after the entry of final judgment dismissing in whole or in part any action of such company to restrain or set aside a tax, or the neglect of any such company within ~~sixty~~ 60 days after the entry of final judgment in favor of the state for the taxes and interest to pay the judgment shall be cause for forfeiture of all the rights, privileges and franchises granted by special charter or obtained under general laws, by or under which such company is organized and its business is operated. The ~~attorney-general~~ attorney - general upon such neglect shall proceed by action to have forfeiture of such rights, privileges and franchises of such company duly declared. Any such company, at any time before the final judgment for forfeiture of such rights, privileges and franchises is rendered, may be permitted upon good cause shown to pay such taxes, interest and the costs of the action upon special application to the court in which the action is pending upon such terms as the court shall ~~direct~~ directs.

SECTION 112. 76.24 (4) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

76.24 (4) Taxes collected hereunder on new production plants, owned by light, heat or power companies, assessed under s. 76.07, or by electric cooperative associations, assessed under s. 76.48, and erected on a site not within one mile of the site of an older production plant of the same company, individually or in association with another company, shall be distributed according to s. 76.28 or 76.48, 1969 stats., in the case of assessments made after commencement of construction of the plant until 4 assessment years after the date of commencement of construction of the plant. In distributing such taxes among municipalities, "book value of the property" shall not include fossil fuel, nuclear fuel assemblies or components or nuclear by-products, materials and supplies, regardless of how listed by regulatory agencies.

SECTION 113. 76.34 (1) of the statutes is renumbered 76.34 (1)(a).

SECTION 114. 76.34 (1) (b) of the statutes is created to read:

76.34 (1) (b) In computing the fee under par. (a), the amount of such gross income shall, after deducting the excepted portions thereof, be multiplied by a fraction the numerator of which is the net investment income applicable to life insurance and annuities and the denominator of which is the total net investment income, as set forth in the annual statement forms for such year as approved by the commissioner of insurance.

SECTION 115. 76.38 (3), (10) and (12) (b) of the statutes, as affected by chapter 125, laws of 1971, are amended to read:

76.38 (3) The department shall compute the license fees due from each telephone company pursuant to ~~the provisions of subsections subs. (4), (5) and (6),~~ and on or before May 1 shall notify each such company of the amount due. On or before May 15 of each year, such license fees shall be paid to the department. Such fees shall become delinquent if not paid when due, and when delinquent shall be subject to ~~a penalty of 2 per cent on the amount of such license fee and~~ interest at the rate of one per cent per month until paid. The department shall transmit all funds received under this section to the state treasurer within 15 days. Upon payment of the license fees herein prescribed, each telephone company shall receive a receipt from the department which shall constitute a license to carry on its business for the period commencing on the date when such license fees were due and ending 12 months later.

(10) If any telephone company required under ~~the provisions of this section to file a report fails to file such report within the time prescribed by law or as extended under the provisions of subsection sub. (2),~~ the department shall add to the license fee due the state from such telephone company the amount of \$5, and no telephone company shall be allowed in any action or proceeding to contest the imposition of such penalty unless it is shown that the failure is due to reasonable cause and not due to wilful neglect, there shall be added to the amount required to be shown as license fees on the report 5% of the amount of such fees if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which the failure continues, not exceeding 25% in the aggregate. For purposes of this subsection, the amount of license fees required to be shown on the report shall be reduced by the amount of any part of the fees paid on or before the due date prescribed for payment.

(12) (b) In the case of overpayments of license fees by any telephone company under par. (a), the department shall certify such overpayments to the department of administration, which shall audit the amount of such overpayments and the state treasurer shall pay the amounts so audited. The amount of the overpayment previously paid into the municipal and county shared tax account shall, upon refund of the overpayment, be deducted from the amount in the municipal and county shared tax account. All refunds of license fees under this subsection shall bear interest at the annual rate of ~~3%~~ 6% from the date of the original payment to the date when the refund is made. The time for making additional levies of license fees or claims for refunds of excess license fees paid, in respect to any year, shall be limited to 4 years after the time the report for such year was filed.

SECTION 116. 76.39 (3) and (4) (c) and (d) of the statutes is amended to read:

76.39 (3) Every railroad company operating in this state shall file annually with the department, on or before March 15, on a form prepared by the department, a true and accurate statement of all rentals paid to each car line company during the previous calendar year and shall remit to the department the amount of the tax required to be withheld under sub. (2). Every car line company, which, during the previous calendar year has received gross earnings in this state from a source other than a railroad company operating in this state, shall, on or before March 15, on a form prepared by the department, file with the department a true and accurate statement of such gross earnings in this state and the name of the company from which received and shall remit to the department the amount of the tax imposed under sub. (2) on such gross earnings in this state. Upon written request received by the department before March 15, the department may grant an extension of not to exceed 30 days for the filing of the report and the payment of the taxes levied in this section. If any railroad company or car line company fails to file such report when due, or as extended by the department, ~~there shall be imposed a late filing fee of \$10 unless it is shown that the failure is due to reasonable cause and not due to wilful neglect, there shall be added to the amount required to be shown as gross earnings tax on the report 5% of the amount thereof if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which the failure continues, not exceeding 25% in the aggregate. For purposes of this subsection, the amount of tax required to be shown on the report shall be reduced by the amount of any part of the tax paid on or before the due date prescribed for payment.~~ If any railroad company or car line company fails to pay all taxes due within the time prescribed or as extended by the department, the unpaid taxes shall be delinquent, and shall be subject to interest and ~~penalty~~ under sub. (4). All taxes, late filing fees, penalties and interest shall be deposited in the general fund.

(4) (c) All additional assessments and claims for refund shall be subject to the same procedure for review and final determination as is provided with respect to additional assessments and refunds of income taxes in chs. 71 and 73, except as the same may conflict with this section. Delinquent taxes shall be subject to ~~a penalty of 2 per cent plus~~ interest at the rate of one per cent per month ~~on tax and penalty~~ until paid.

(4) (d) All refunds shall be certified by the department to the department of administration which shall audit the amount thereof and the state treasurer shall pay the amount thereof, together with interest at the rate of ~~5 per cent~~ 6% per annum from the date payment was made. All additional taxes shall bear interest at the rate of 6% per annum from the time they should have been paid

to the date upon which such additional taxes shall become delinquent if unpaid.

SECTION 117. 76.48 (2), (3) and (5) of the statutes, as renumbered by chapter 125, laws of 1971, are amended to read:

76.48 (2) Every such association shall on or before March 15 in each year make and return to the department of revenue, in such form and upon such blanks as it shall prescribe and furnish, a true statement of the gross receipts from the operation of its business during the preceding calendar year together with such other information as the department may require to enforce the provisions of this section. Such statement shall be verified by the president and treasurer of the association making the return. Upon written request, the department of revenue may grant an extension of not to exceed 30 days within which to file the return required under this subsection. If any association ~~shall fail~~ fails to file such return within the time prescribed by law, or as extended by the department, ~~there shall be added to the license fee of such association the sum of \$25 unless it is shown that the failure is due to reasonable cause and not due to wilful neglect, there shall be added to the amount required to be shown as the license fee on the return 5% of the amount thereof if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which the failure continues, not exceeding 25% in the aggregate. For purposes of this subsection, the amount of license fee required to be shown on the return shall be reduced by the amount of any part of the license fee paid on or before the due date prescribed for payment.~~

(3) On or before June 1, in each year, the department of revenue shall compute and assess the license fees provided for in sub. (1) and certify the amounts due to the state treasurer and file a duplicate thereof with the department of administration. The state treasurer shall forthwith notify each association of the amount of the license fees so assessed. On or before July 10 in each year, such fees shall be paid to the state treasurer. Such fees shall become delinquent if not paid when due and when delinquent shall be subject to a ~~penalty of 2 per cent on the amount of license fee and interest at the rate of one per cent per month on the amount of license fee until paid.~~ Such penalties and interest shall be collected by the state treasurer and retained by the state.

(5) Additional assessments may be made, provided notice thereof is given, within 4 years of the date the annual return was filed, but if no return was filed, or if the return filed was incorrect and was filed with intent to defeat or evade the tax, an additional assessment may be made at any time upon the discovery of gross revenues by the department. Refunds may be made provided claim therefor is filed in writing with the department within 4 years of the date the annual return was filed. Refunds shall bear interest at the rate of ~~5%~~ 6% per annum and shall be certified by the department to the secretary of administration who shall audit the amounts of such overpayments and the state treasurer shall pay the amounts so audited. Any refund shall be reflected in the next allocation and apportionment of license fees under this section. Additional assessments shall bear interest at the rate of 6% per annum from the time they should have been paid to the date upon which they shall become delinquent if unpaid.

SECTION 117b. 77.01 of the statutes is amended to read:

77.01 It is the intent of this chapter to encourage a policy of ~~preserving~~ protecting from ~~destruction~~ destructive or premature cutting the ~~remaining~~ forest growth in this state, and of reproducing and growing for the future adequate crops through sound forestry practices of forest products on lands not more useful for

other purposes, so that such lands shall continue to furnish recurring forest crops for commercial use with public hunting and fishing as extra public benefits, all in a manner which shall not hamper the towns in which such lands lie from receiving their just tax revenue from such lands.

SECTION 117c. 77.02 of the statutes is amended to read:

77.02 (1) The owner of any ~~tract of land of not less than 40 acres~~ an entire quarter quarter section, fractional lot or government lot as determined by U.S. government survey plat, excluding public roads and railroad rights-of-way that may have been sold, may file with the department of natural resources a petition stating that he believes the lands therein described are more useful for growing timber and other forest crops than for any other purpose, that he intends to practice forestry thereon, that all persons holding ~~incumbrances~~ encumbrances thereon have joined in the petition and requesting that such lands be approved as "Forest ~~Crop Lands~~ Croplands" under this chapter. Whenever any such land is ~~incumbered~~ encumbered by a mortgage or other indenture securing any issue of bonds or notes, the trustee named in such mortgage or indenture or any amendment thereto may join in such petition, and such action shall for the purpose of this section be deemed the action of all holders of such bonds or notes.

(2) Upon the filing receipt of such petition the department of natural resources shall ~~set such matter for public hearing at such time and place as it sees fit, but not later than one year from the date of such filing~~ investigate the same and shall file a listing of descriptions with the town chairman. For petitions received prior to September 1, the department shall within the same calendar year cause a notice that such petition has been filed to be published as a class 1 notice, under ch. 985, in a newspaper having general circulation in the county in which the lands are located. Such notice shall contain the name of the petitioner, a description of the lands and a statement that any resident of or taxpayer in the town may within 15 days from the date of publication of the notice file a request with the department that it conduct a public hearing on the petition. Upon receipt of such a request the department shall conduct a public hearing on the petition. The department may conduct a public hearing on any petition without a request, if it deems it advisable to do so. Notice of the time and place of such hearing and a description, in specific or general terms, as the department of ~~natural resources~~ deems advisable, of the property requested to be approved as "Forest ~~Crop Lands~~ Croplands" shall be given to persons making the request, the owner of such land and to the assessor of the town or towns in which it is situated, by mail, at least ~~30 days~~ one week before the day of hearing. The notice also shall be published as a class ~~2~~ 1 notice, under ch. 985, in a newspaper having general circulation in the county in which such land is located, ~~the first insertion to be~~ at least ~~30 days~~ one week before the day of the hearing. Such hearing may be adjourned ~~from time to time~~ and no notice of the time and place of such adjourned hearing need be given, excepting the announcement thereof by the presiding officer at the hearing at which the adjournment is had.

(3) After receiving all the evidence offered at any hearing ~~all the evidence offered at such hearing held on the petition~~ and after making such independent investigation as it sees fit the department of ~~natural resources~~ shall make its findings of fact and make and enter an order accordingly. If it finds that the facts give reasonable assurance that a stand of merchantable timber will be developed on such lands descriptions within a reasonable time, and that such lands descriptions are then held permanently for the growing of timber under sound forestry practices, rather than for agricultural, mineral, shoreland development of navigable waters, recreational, residential or other purposes, and that all persons

holding ~~incumbrances~~ encumbrances against such ~~land~~ descriptions have in writing agreed to the petition, the order entered shall grant the request of the petitioner on condition that all unpaid taxes against said ~~lands~~ descriptions be paid within 30 days thereafter; otherwise the department of natural resources shall deny the request of the petitioner. If the request of the petitioner is granted, a copy of such order shall be ~~forwarded to~~ filed with the department of revenue, ~~to the supervisor of assessments, to the clerk of each town and to the register of deeds of each county in which any of the lands affected by said the order are located.~~ The register of deeds shall record the entry, transfer or withdrawal of all forest ~~erop~~ lands ~~croplands~~ in a suitable manner on the county record and ~~shall be entitled to a fee to be paid by the owner of 10 cents for each such government description recorded, but the minimum fee shall be 50 cents and the maximum fee \$5. The register of deeds may collect recording fees under s. 59.57 from the owner.~~ Any order of the department relating to the entry of forest ~~erop~~ lands ~~crop~~ lands issued on or before March 20 of any year shall take effect in such year, but all orders issued after March 20 of any year shall take effect the year following.

~~SECTION 117c. 77.02 (4) of the statutes is amended to read:~~

Vetoed
in part

~~77.02 (4) ACREAGE LIMITATION. The department shall deny any request for lands to be included as "forest crop lands" until July 1, 1974.~~

SECTION 117d. 77.03 of the statutes is amended to read:

77.03 (title) TAXATION OF FOREST CROPLANDS. ~~From and after~~ After the filing of the order with the officers mentioned ~~in under~~ s. 77.02 (3) the lands described therein shall be "Forest ~~Crop~~ Lands, Croplands" on which taxes shall thereafter be payable only as ~~hereinafter~~ provided under this subchapter. The passage of this act, petition by the owner, ~~and the making and recording of the order hereinbefore mentioned under s. 77.02 (3) shall constitute a contract between the state and the owner, running with said lands, for a period of 25 or 50 years at the election of the applicant at the time the petition is filed, unless terminated as hereinafter provided, with privilege of renewal by mutual agreement between the owner and the state, whereby the state as an inducement to owners and prospective purchasers of forest ~~erop~~ lands ~~croplands~~ to come under this chapter agrees that until terminated as hereinafter provided, no change in or repeal of this chapter shall apply to any land then accepted as forest ~~erop~~ lands ~~croplands~~, except as the department of natural resources and the owner may expressly agree in writing. If at the end of 50 years ~~said the contract period the contract is not renewed by mutual consent, then the merchantable timber on said the land shall be estimated by an estimator jointly agreed upon by the department of natural resources and the owner, and in the event said if the department of natural resources and said the owner fail to agree, then and in that event, on an estimator shall be appointed by the judge of the circuit court of the district in which said the lands lie shall appoint a qualified forester, whose estimate shall be final, and the cost thereof shall be borne jointly by the department of natural resources and the owner; and the 10% severance tax paid on the stumpage thereon as agreed in the same manner as if said stumpage has been cut. The owners by such contract consent that the public may hunt and fish on said the lands, subject to such regulations rules as the department of natural resources may from time to time prescribe prescribes regulating hunting and fishing.~~~~

SECTION 117e. 77.04 (1) and (2) of the statutes are amended to read:

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

(2) Any owner shall be liable for and pay to the town treasurer on or before ~~January 31~~ the last day of February of each year on each such description a sum herein called the "acreage share" computed at the rate of 10 cents per acre on all lands entered prior to 1972. On all lands entered after December 31, 1971, the "acreage share" shall be computed every 10 years to the nearest cent by the department of revenue at the rate of 20 cents per acre multiplied by a ratio using the equalized value per acre of the combined residential, mercantile, manufacturing, agricultural, swamp, or waste, productive forest land and nonproductive forest land classes under s. 70.32 (2) within the state in 1972 as the denominator, and using equalized value per acre for such combined land classes in 1982 and every 10th year thereafter as the numerator. If such acreage share is not paid by ~~January 31~~ the last day of February to the town treasurer it shall be subject to interest at the rate of eight-tenths of one per cent per month or fraction thereof from January 1 preceding. Such lands shall be returned as delinquent and sold for delinquent taxes ~~in the manner as~~ provided for the sale of lands for taxes but no bid shall be received on such sale except from the county, and the county shall not be liable to the town for any amount except the acreage share subsequently paid by the owner. At the expiration of 3 years from the date of sale of any tax certificate acquired by the county hereunder, the county clerk shall promptly take a tax deed under s. 75.36, except that county board authorization shall not be required. On taking such deed the county clerk shall certify that fact and specify the descriptions to the department of natural resources.

SECTION 117g. 77.05 (2) of the statutes is repealed and recreated to read:

77.05 (2) PAYMENT. As soon after April 20 of each year as feasible, the department of natural resources shall pay to each town treasurer on each description as above certified, from the appropriation under s. 20.370 (2) (b), the sum of 20 cents per acre.

SECTION 117h. 77.06 (1) and (4) of the statutes are amended to read:

77.06 (1) No person shall cut any merchantable wood products on any forest ~~erop~~ lands croplands where the forest crop taxes are delinquent nor until 30 days after the owner has filed with the department of natural resources a notice of intention to cut, specifying ~~the~~ by descriptions and the estimated amount of wood products to be removed; and also the proportion of present volume to be left as growing stock in the area to be cut. The department of natural

resources may require a bond executed by some surety company licensed in this state or other surety for such amount as may reasonably be required for the payment to the department of natural resources of the severance tax hereinafter provided. The department of ~~natural resources~~, after examination of the lands specified, may limit prescribe the amount of forest products to be removed ~~in order that adequate growing stock may be left to furnish recurring forest crops~~. Cutting in excess of such ~~limitation~~ the amount prescribed shall render the ~~operator~~ owner liable to double the severance tax prescribed in s. 77.06 (5) and subject to cancellation under s. 77.10. ~~In cases of double severance tax one half shall be distributed as provided in s. 77.07 (3) and one half shall be paid to the town treasurer for distribution under s. 77.04 (3)~~. Merchantable wood products include all wood products except wood used for fuel by the owner.

(4) Within 30 days after completion of cutting on any land description, but not more than one year after filing of the notice of intention to cut, the owner shall transmit to the department of natural resources on forms provided by the department a written statement of the products so cut, specifying the variety of wood, kind of product, and quantity of each variety and kind as shown by the scale or measurement thereof made on the ground as cut, skidded or ~~loaded~~, as the case may be delivered, or by tree scale certified by a qualified forester when stumpage is sold by tree measurement. The department of natural resources may accept such reports as sufficient evidence of the facts, or may either with or without hearing and notice of time and place thereof to such owner, investigate and determine the fact of the quantity of each variety and kind of product so cut during said periods preceding such reports.

SECTION 117i. 77.07 (3) of the statutes is amended to read:

77.07 (3) DIVISION OF TAX MONEY. All severance taxes collected in cash shall be divided as follows: The state shall retain an amount equal to the total acreage payments on the lands to which the ~~said~~ severance taxes relate, made by the state under s. 77.05 ~~with interest thereon at the rate of 5 per cent per annum~~, and all penalties imposed under s. 77.06 (1) and sub. (2), and the balance shall be paid to the town treasurer to be apportioned as provided in s. 77.04 (3).

SECTION 117j. 77.10 (1) and (2) (a) of the statutes are amended to read:

77.10 (1) (a) The department of natural resources shall ~~once in 5 years, or~~ on the application of the department of revenue or the owner of any forest ~~crop lands~~ croplands or the town board of the town in which said lands lie and may on its own motion at any time cause an investigation to be made and hearing to be had as to whether any forest ~~crop lands~~ croplands shall continue under this chapter. If on such hearing after due notice to and opportunity to be heard by the department of revenue, the town and the owner, the department of natural resources ~~shall find~~ finds that any such lands are not meeting the requirements set forth in s. 77.02, ~~the entry of such lands shall be canceled and copies~~ or that the owner has made use of the land for anything other than forestry or has failed to practice sound forestry on the land, the department of natural resources shall cancel the entry of such description and issue an order of withdrawal, and the owner shall be liable for the tax and penalty under sub. (2). Copies of the order of withdrawal specifying the description shall be filed with by the department of natural resources, the department of revenue, the supervisor of assessments, the clerk of the town, and the register of deeds of the county in which such lands lie, and none of the provisions of with all officers designated to receive copies of the order of entry and withdrawal and this chapter shall not thereafter apply to them the lands

~~withdrawn, except s. 77.07 so far as it may be needed to collect any previously levied severance or supplemental severance tax. However, in case said cancellation is accomplished within 5 years from the date that said land became forest crop lands hereunder, the owners shall thereupon repay to the department of natural resources the amounts of all moneys thereon paid by the state with interest at 5% per annum less any severance tax paid thereon. If at any time after 5 years the owner shall make use of the land for anything other than forestry the department of natural resources shall issue an order of withdrawal and the owner shall be liable for the tax and penalty provided in sub. (2). In either case, if If the owner shall not repay said the amounts on or before the January 31 last day of February next succeeding the return of such lands to the general property tax roll as provided in sub. (4), the department of natural resources shall certify to the county treasurer the descriptions and the amounts due, and the county treasurer shall sell such lands as delinquent according to the procedure prescribed as described in s. 77.04 (2). Whenever any county clerk shall have certified to the taking of tax deed pursuant to under s. 77.04 (2) the department of natural resources shall issue an order of withdrawal as to the lands covered in such tax deed. Such order may also be issued when examination of tax records reveals prolonged delinquency and noncompliance with the requirements of s. 77.04 (2).~~

(b) Whenever any owner of forest ~~crop lands~~ croplands conveys such land he shall, within 10 days of the date of the deed, file with the department of natural resources on forms prepared by the department of ~~natural resources~~ a transfer of ownership signed by him and an acceptance of transfer signed by the grantee certifying that he intends to continue the practice of forestry on such land. The department of natural resources shall ~~forthwith~~ immediately issue a notice of transfer to all officers designated to receive copies of orders of entry and withdrawal. Whenever a purchaser of forest ~~crop lands~~ croplands declines to certify his intention to continue the practice of forestry thereon, such action shall constitute cause for cancellation of entry under par. (a) without hearing.

(2) (a) Any owner of forest ~~crop lands~~ croplands may elect to withdraw all or any of such lands from under this chapter, by filing with the department of natural resources a declaration withdrawing from this chapter any description owned by him which he specified, and by payment by such owner to the department of natural resources within ~~30~~ 60 days the amount of ~~all real estate tax that would ordinarily have been charged against such lands had they not been subject to this chapter tax due as determined by the department of revenue under s. 77.04 (1)~~ with simple interest thereon at 5% per annum, less any severance tax and supplemental severance tax or acreage share paid thereon, with interest computed according to the rule of partial payments at the rate of 5% per annum. The exact amount of such tax shall be determined by the department of revenue after hearing and upon due notice of all parties interested, provided that when the tax rate or assessed value ratio of the current year has not been determined the rate of the preceding tax year may be used. On receiving such payment the department of natural resources shall issue an order of withdrawal and file copies thereof with the department of revenue, the supervisor of assessments, the clerk of the town and the register of deeds of the county in which such land lies. Such land shall then cease to be forest ~~crop lands~~ croplands.

SECTION 117m. 77.54 (23m) of the statutes is amended to read:

77.54 (23m) The gross receipts from the sale, lease or rental of or the storage, use or other consumption of motion picture ~~theater~~ film or tape, and advertising materials related thereto, sold, leased or rented to a motion picture theater or radio or television station.

SECTION 121. 79.03 (1) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

79.03 (1) Annually beginning November 15, 1972, the department of administration, upon certification by the department of revenue, shall distribute to municipalities and counties all funds entered in the shared tax account as of the previous October 31, plus all taxes levied pursuant to ch. 76 against light, heat and power companies, conservation and regulation companies or pipeline companies and entered into the shared tax account as of the previous November 12, after reduction by the amounts necessary to make the payments under ss. 79.04 and 79.05. The distributable share therein of each municipality and county shall consist of an amount determined on the basis of population under sub. (2), plus an amount determined under sub. (3), less the amount distributed on July 31 of that year under s. 79.02.

SECTION 122. 79.04 (1) (intro.), (a), (b) and (c) 1 and (2) of the statutes, as created by chapter 125, laws of 1971, are amended to read:

79.04 (1) (intro.) Annually beginning November 15, 1972, the department of administration, upon certification by the department of revenue, shall distribute to a municipality having within its boundaries a production plant or a general structure, including production plants and general structures under construction, ~~owned used~~ by a light, heat or power company assessed under s. 76.07 or by an electric cooperative association assessed under ss. 76.07 and 76.48, respectively, or all pipeline property ~~owned used~~ by a pipeline company assessed under s. 76.07, the lesser of the following amounts, except that no distribution shall be made if the municipality received a distribution under s. 76.24 (4), pertaining to the same production plant or any production plant or general structure under construction:

(a) An amount determined by multiplying by 11 mills the amount shown in the account plus leased property, of each public utility on December 31 of the preceding year for either "production plant, exclusive of land" and "general structures", or "work in progress" for production plants and general structures under construction, in the case of light, heat, and power companies or electric cooperatives or in the case of pipeline companies, the total amount in the account plus leased property, for all property in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue; or

(b) An amount determined by multiplying by 5 mills if the average per capita full value of a municipality is less than 140% of the state-wide average per capita full value, or by 3 mills, if the average per capita full value of a municipality is 140% or over of the state-wide average per capita full value, the full value ~~under s. 70.57,~~ of all taxable property assessed in the municipality for the preceding calendar year plus production plant, exclusive of land, and "general structures" less depreciation thereon, in the case of light, heat, and power companies or electric cooperatives or, in the case of pipeline companies, all property less depreciation thereon, as of December 31 of the preceding year.

(c) 1. The municipal clerk of any city, town or village shall on or before January 15 apportion four-elevenths of the amounts received pursuant to sub. (1) to the various school districts or parts thereof in the proportion which the taxable property of the school district within the municipality bears to the total valuation of the taxable property of the entire municipality according to the last assessment roll. In the case of moneys received under s. 79.06,

the municipal clerk shall on or before January 15 apportion in the same manner 30% of moneys received under s. 79.06 to any underlying school districts which received an allocation of utility tax payments under s. 76.28, 1969 stats.

(2) Annually beginning November 15, 1972, the department of administration, upon certification by the department of revenue, shall distribute to a county having within its boundaries a production plant or a general structure, including production plants and general structures under construction, ~~owned~~ used by a light, heat or power company assessed under s. 76.07 or by an electric cooperative association assessed under ss. 76.07 and 76.48, respectively, or all pipeline property ~~owned~~ used by a pipeline company assessed under s. 76.07, an amount determined by multiplying by 6 mills the amount shown in the account, plus leased property, of each public utility on December 31 of the preceding year for either "production plant, exclusive of land" and "general structures", or "work in progress" for production plants and general structures under construction, in the case of light, heat, and power companies or electric cooperatives or in the case of pipeline companies, the total amount in the account plus leased property for all property in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue. No distribution shall be made if the county received a distribution under s. 76.24 (4), pertaining to the same production plant or any production plant or general structure under construction.

SECTION 122m. 79.04 (1) (d) of the statutes is created to read:

79.04 (1) (d) In this subsection, "average per capita full value" means the full value, as determined under s. 70.57, of all taxable property in the municipality plus the value of the utility property, including the value of electric cooperative association property, located in the municipality, as determined under ch. 76, except property of railroads, telephone and telegraph companies, conservation and regulation companies, sleeping car companies, air carriers and express companies, divided by the population of the municipality.

SECTION 122r. 79.05 (2) (a) of the statutes, as created by chapter 125, laws of 1971, is repealed.

SECTION 122v. 79.05 (2) (b) of the statutes, as created by chapter 125, laws of 1971, is renumbered 79.05 (2) and amended to read:

79.05 (2) On March 1, 1972, \$28,600,000; on March 1, 1973, ~~\$55,400,000~~ \$79,900,000; on March 1, 1974, \$85,400,000; on March 1, 1975, \$115,400,000; on March 1, 1976, \$145,400,000; and annually, beginning March 1, 1977, \$175,400,000.

SECTION 123. 79.06 of the statutes, as created by chapter 125, laws of 1971, is amended to read:

79.06 MINIMUM PAYMENTS. If the 1972 shared tax payment and the 1972 real property tax credit to a municipality is less than 90% of the 1971 shared tax payment and the 1971 real property tax credit to that municipality, it shall receive an additional amount equal to the difference, but no municipality may receive more than \$600 per capita annually because of this payment. Thereafter Such 1971 and 1972 shared tax payments shall be determined before adjustment for claims under s. 71.14 (3). The 1973 shared tax payment shall include 90% of the amount a municipality would have received in 1972 if the \$600 per capita maximum had not been in effect, but the 1973 payment remains subject to the \$600 per capita maximum. Beginning in 1973,

each municipality shall in any calendar year receive no less than 90% of the amount ~~it received payable to it, before adjustment for claims under s. 71.14 (3), in the prior calendar year. Any municipality receiving moneys under this section may share a portion determined by it of its 1972 payment under this section with its underlying school districts which received an allocation of utility tax payments under s. 76.28, 1969 stats.~~

SECTION 124. 79.07 (2) of the statutes, as created by chapter 125, laws of 1971, is repealed and recreated to read:

79.07 (2) (a) "Population" means the number of persons residing in each municipality and county of the state as last determined by the department of administration under s. 16.96.

SECTION 124d. 79.07 (5) of the statutes is created to read:

79.07 (5) "Production plant" also includes substations.

SECTION 125. 79.16 of the statutes is created to read:

79.16 CORRECTING ALLOCATION ERRORS. Errors made in allocating the amounts specified in s. 79.10 (1), for purposes of separate distributions under s. 79.10 (1a) and (2), shall be corrected by the department of revenue in the allocation in the earliest year possible of the next succeeding 4 years. Such correction shall be made by reducing or increasing, as the case may be, the amount of the distribution under s. 79.10 (1a) in the correcting allocation, by the amount of the erroneous under- or over-allocation under s. 79.10 (1a) in the year of error, and reducing or increasing in like amount the amount of the distribution under s. 79.10 (2) in the year the correction is made.

SECTION 125m. 93.24 (1) of the statutes, as created by chapter 125, laws of 1971, is renumbered 93.24 (1) (a).

SECTION 125r. 93.24 (1) (b) of the statutes is created to read:

93.24 (1) (b) The board shall exercise police supervision over state fair park, and its duly appointed agents or representatives may arrest, with or without warrant, any person within such park area, committing an offense against the laws of the state or the rules of the board, and deliver such person to a proper court in the county and execute a complaint charging such person with the offense committed.

SECTION 126. 100.31 of the statutes is repealed.

SECTION 127. 115.34 (2) of the statutes, as created by chapter 125, laws of 1971, is amended to read:

115.34 (2) The department shall make supplemental payments to school districts for school lunches served to ~~culturally~~ and economically disadvantaged children as determined by the state superintendent. The payment for each pupil's school lunch shall be the difference between the school district's average total cost of a school lunch and the amount of federal aid received as a supplemental payment for that school lunch but shall not exceed 20 cents per lunch.

SECTION 129. 133.25 (4) (c) of the statutes is created to read:

133.25 (4) (c) When the goods are sold to the state or a municipality, as defined in s. 66.29 (1) (b).

SECTION 130. 165.25 (4) of the statutes, as affected by chapter 125, laws of 1971, is amended to read:

165.25 (4) The department of justice shall furnish all legal services required by the investment board, the department of transportation, the department of natural resources, the state teachers retirement board and the Wisconsin retirement fund board, together with such other services, including stenographic and investigational, as are necessarily connected with such legal work. The department shall at the end of each fiscal year, except for programs financed out of the general fund, render to the respective departments herein enumerated a an itemized statement of the total cost of such legal and other services including travel expenses and legal expenses enumerated in s. 20.455 (2) (d). Upon receipt of such statement, the respective department head shall audit the same and if he finds it to be correct he shall certify the amount thereof to the department of administration to be paid into the general fund out of his proper appropriation.

SECTION 131. 165.76 (3) of the statutes, as affected by chapter 125, laws of 1971, is repealed.

SECTION 132. 168.01 of the statutes is amended to read:

168.01 DEFINITION. In this chapter "department" means the department of ~~revenue industry, labor and human relations~~.

SECTION 133. 195.03 (27) of the statutes is created to read:

195.03 (27) EXECUTIVE ASSISTANT. The chairman of the commission may appoint, outside the classified service, an executive assistant to serve at his pleasure and perform such duties as he prescribes.

SECTION 134. 218.02 (2) (a) of the statutes is amended to read:

218.02 (2) (a) Each adjustment service company, ~~within 30 days of the beginning of such business~~, shall apply to the commissioner of banking for a license to engage in such business. Application for a separate license for each office of a company to be operated under this section shall be made to the commissioner in writing, under oath, in a form to be prescribed by the commissioner. The commissioner may issue more than one license to the same licensee.

SECTION 135. 441.06 (3) of the statutes is amended to read:

441.06 (3) A registered nurse practicing for compensation shall annually during January submit to the division on furnished blanks a statement giving his name, residence and such other facts as the board requires, with a reregistration fee of ~~\$6 specified by the board, but not exceeding \$10~~.

SECTION 136. 441.10 (3) (b) of the statutes is amended to read:

441.10 (3) (b) A licensed trained practical nurse practicing for compensation shall submit each July to the division, on blanks furnished by the department, an application for license renewal, together with a statement giving his name, residence, nature and extent of practice as a trained practical nurse during the prior year and prior unreported years and such other facts bearing upon his current competency as the board requires, accompanied by a license renewal fee of ~~\$6 specified by the board, but not exceeding \$10~~.

SECTION 137. 443.01 (7) (c) and (12) (b) to (f), (j) and (n) of the statutes are amended to read:

443.01 (7) (c) 1. A corporation desiring a certificate of authorization shall submit an application with the examining board on forms prescribed by the examining board and provided by the department, listing the names and addresses of all officers and directors, and all individuals in its employment registered to practice architecture or professional engineering in this state who will be in responsible charge of architecture or professional engineering being practiced in this state through said corporation and other relevant information required by the examining board. A similar type of form shall also accompany the biennial renewal fee. If there is a change in any of these persons during the biennium, the change shall be reported on the same type of form, and filed with the examining board within 30 days after the effective date of the change. The examining board shall grant a certificate of authorization to a corporation complying with this paragraph upon payment of a certification fee of specified by the examining board, but not exceeding \$50. This paragraph does not apply to corporations exempt under sub. (9) (c) and (e).

2. All certificates of authorization ~~issued prior to January 31, 1967, shall expire on January 31, 1969; all certificates of authorization issued subsequent to January 31, 1967, and prior to November 10, 1967 shall expire on January 31, 1970; all certificates of authorization issued subsequent to November 10, 1967 shall expire on the last day of the month of January 31 of the 2nd year following their issuance or renewal and shall be invalid on such dates unless renewed.~~ The department shall notify every corporation certified under this section of the date of the expiration of its certificate and the fee required for its renewal; such notice shall be mailed at least one month in advance of such expiration. Such certificate may be renewed for a period of 2 years during the month of January in which it expires by the payment of a renewal fee of \$25 specified by the examining board, but not exceeding \$50.

3. An expired certificate of authorization may be renewed after the month of January, effective to January 31 of the 2nd year following renewal, on payment of a renewal fee of \$25 specified by the examining board, but not exceeding \$50 plus \$2 a penalty fee of 10% of the renewal fee for each month or fraction of a month after its expiration, but the maximum penalty fee for delayed renewal is \$50 50% of the renewal fee.

(12) (b) The registration fee for architects or professional engineers who do not hold a certificate of record as engineer-in-training shall be \$20 specified by the examining board, but not exceed \$50, one-half of which shall accompany the application and the other half of which shall be paid upon issuance of the certificate of registration. If the examining board denies the application, the amount deposited with the application shall be retained by the examining board as an examination fee.

(c) The certificate of record fee for engineers-in-training shall be \$10 specified by the examining board, but not exceed \$50, and said fee shall accompany the application. If the examining board denies the application, said amount shall be retained by the examining board as an examination fee.

(d) The registration fee for applicants for registration as professional engineer who hold a certificate of record as engineer-in-training shall be \$10 specified by the examining board, but not exceed \$50, one-half of which shall accompany the application and the other half of which shall be paid upon issuance of the certificate of registration. If the examining board denies the applica-

tion, the amount deposited with the application shall be retained by the examining board as an examination fee.

(e) ~~The registration fee for~~ For architects and for professional engineers who hold an unexpired certificate of registration, or similar authority, issued by the proper authority in any country, state or territory outside of this state the application fee shall be \$50, ~~one half of which~~ and shall accompany the application, ~~and the other half of which~~ the certificate fee shall be \$25 and shall be paid upon issuance of the certificate of registration. If the examining board denies the application, the amount deposited with the application shall be retained by the examining board as an examination fee.

(f) The certificate of record fee for engineers-in-training who hold an unexpired certificate of record, or similar certification issued by the proper authority in any country, state or territory outside of this state shall be ~~\$5~~ specified by the examining board, but not exceed \$50, and said fee shall accompany the application of the examining board denies the application, said amount shall be retained by the examining board as an examination fee.

(j) Certificates of registration shall expire on the last day of the month of July of the 2nd year following their issuance or renewal and shall become invalid on that date unless renewed. The department shall notify every person registered under this section of the date of the expiration of his certificate and the amount of the fee required for its renewal for 2 years; such notice shall be mailed at least one month in advance of the date of expiration of said certificate. Renewal may be effected at any time during the month of July by the payment of a fee of ~~\$20~~ specified by the examining board, but not exceeding \$50. The failure on the part of any registrant to renew his certificate every 2nd year in the month of July as required above, shall not deprive such person of the right of renewal, but the penalty fee to be paid for the renewal of a certificate after the month of July shall be ~~increased 5%~~ 10% of the renewal fee for each month or fraction of a month that payment of renewal is delayed, but the maximum penalty fee, in addition to the renewal fee, for delayed renewal shall not exceed \$30 ~~50% of the renewal fee~~.

(n) The reexamination fee for an applicant for registration as an architect or professional engineer, and for an applicant for a certificate of record as an engineer-in-training, is \$10.

SECTION 138. 443.01 (12) (o) of the statutes is repealed.

SECTION 139. 443.01 (16) (e) of the statutes is amended to read:

443.01 (16) (e) The permit fee shall be ~~\$20~~ specified by the examining board, but not exceed \$50, one-half of which shall be a nonrefundable application fee and the other half of which shall be paid upon granting of the permit. Permits shall expire on the last day of the month of January of the 2nd year following their issuance or renewal and shall become invalid on that date unless renewed. Renewal may be effected during the month of January by payment of a fee of ~~\$20~~ specified by the examining board, but not exceeding \$50, but the penalty fee for renewal after the month of January shall be ~~increased 5%~~ 10% of the renewal fee for each month, or fraction of a month that renewal is delayed to a maximum ~~fee for renewal penalty fee~~ of \$30 ~~50% of the renewal fee~~.

SECTION 140. 443.02 (6) (a), (b) and (c) of the statutes are amended to read:

443.02 (6) (a) Application for registration as a land surveyor shall be accompanied by a fee of ~~\$10 specified by the examining board, but not exceeding \$50~~, which shall be retained by the section. Such application shall entitle the applicant to undergo the oral or written examinations for land surveyors the first time such examinations are held after such application is made, or subsequent examinations, and to a certificate of registration if the requirements of this section are met.

(b) The section shall grant a certificate of registration as a land surveyor to any applicant who has met the requirements of this section. Such certificate shall expire on the 2nd January 31 after the date of its issuance unless renewed. Such certificate may be renewed for a period of 2 years during the month of January in which it expires by the payment of a fee of ~~\$20 specified by the examining board, but not exceeding \$50~~.

(c) An expired certificate of registration may be renewed within 10 months, effective to the second January 31 after renewal, on payment of a fee of ~~\$20 specified by the examining board, but not exceeding \$50~~ plus ~~\$1~~ 10% of the renewal fee for each month or fraction of a month after its expiration. If the certificate has expired for longer than 10 months, it may be renewed to the second January 31 after renewal, by payment of a fee of ~~\$30 the renewal fee plus 50% of the renewal fee~~.

SECTION 141. 443.02 (6) (g) of the statutes is created to read:

443.02 (6) (g) For land surveyors who hold an unexpired certificate of registration or similar authorization issued by the proper authority in any country, state or territory outside this state, the application fee shall be \$50 and shall accompany the application, and the certificate fee shall be \$25 and shall be paid upon issuance of the certificate of registration. If the examining board denies the application, the amount deposited with the application shall be retained by the examining board as an examination fee.

SECTION 141r. Section 528 (9) of chapter 125, laws of 1971, is repealed.

SECTION 142. PROGRAM RESPONSIBILITY CITATIONS. (1) REVENUE, DEPARTMENT OF. In the list of program responsibility citations specified for the department of revenue under section 15.431 of the statutes, reference to chapter "168" is deleted.

(2) INDUSTRY, LABOR AND HUMAN RELATIONS, DEPARTMENT OF. In the list of program responsibility citations specified for the department of industry, labor and human relations under section 15.221 (intro.) of the statutes, reference to chapter "168" is inserted.

(3) EXECUTIVE OFFICE. In the list of program responsibility citations specified for the executive office under section 14.011 (intro.) of the statutes, reference to section "100.31" is deleted.

~~SECTION 143W. RECONCILIATION. On July 1, 1977, section 38.20 (4) of the statutes, as created by this act, shall not be affected by the repeal and recreation of chapter 38 of the statutes by chapter 134, laws of 1977, but shall be renumbered to be section 38.24 (2m) and the cross reference therein to sub. (3) shall be changed to sub. (1).~~

Vetoed
in part

SECTION 143m. COEDUCATIONAL PROGRAMS AND INSTITUTIONS. The authority for the department of health and social services to institute and maintain coeducational programs and institutions under section 48.52(4) of the statutes, as created by this act, shall

during the 1971-73 biennium be limited to a pilot coeducational treatment program to be established at the Lincoln Boy's School at Irma or the School for Girls at Oregon.

SECTION 145. ASSESSMENT DATE REVIEW. The department of revenue shall study the feasibility of changing the annual date of assessment for all general property in this state for purposes of taxes levied under chapter 70 of the statutes from May 1 to January 1 and report thereon to the 1973 legislature at its convention.

SECTION 146. FRINGE BENEFIT EFFECTIVE DATE. Notwithstanding the effective date prescribed by SECTION 532 (16) of chapter 125, laws of 1971, section 16.275 (3) of the statutes, as created by chapter 125, laws of 1971, and the amendments to sections 16.275 (2) and 40.16 (3) of the statutes in reflection thereof by the same act shall apply to persons in the employ of the state on and after the effective date of this SECTION.

SECTION 147. SPECIAL PAYMENT FOR DORMITORY INDEBTEDNESS. (1) For 1972-73 only, \$148,800 shall be paid from the appropriation made by section 20.265 (1) (e) of the statutes for debt service costs on dormitories instead of from the appropriation made by section 20.265 (1) (hm) of the statutes.

(2) For 1972-73 only, \$70,100 shall be paid from the appropriation made by section 20.285 (1) (ee) of the statutes for debt service costs on dormitories, instead of from the appropriation made by section 20.285 (1) (hm) of the statutes.

SECTION 148. APPROPRIATION CHANGES. (1) BONDING. (a) Health and social services correctional facilities. The appropriation under section 20.866 (2) (w) of the statutes, as affected by the laws of 1971, to the department of health and social services is increased by \$242,700 in 1971-72.

(b) Health and social services mental health facilities. The appropriation under section 20.866 (2) (v) of the statutes, as affected by the laws of 1971, to the department of health and social services is increased by \$1,455,800 in 1971-72.

(1m) ADMINISTRATION. (a) General program operations. The appropriation under section 20.505 (1) (a) of the statutes, as affected by the laws of 1971, to the department of administration is decreased by \$362,000 in 1971-72 ~~and by \$249,000 in 1972-73.~~

Vetoed
in part

(2) AGRICULTURE. (a) Aid to agricultural societies. The appropriation in section 20.115 (4) (a) of the statutes, as affected by the laws of 1971, is increased by \$17,000 in 1972-73.

(b) State fair. The appropriation under section 20.115 (4) (h) of the statutes, as affected by the laws of 1971, to the department of agriculture is increased by \$1,879,100 in 1972-73.

(2f) BOARD ON GOVERNMENT OPERATIONS. The appropriation in s. 20.725 (1) (a), as affected by the laws of 1971, is increased by \$300,000 in 1971-72.

(2m) EDUCATIONAL COMMUNICATIONS BOARD. The appropriation in s. 20.225 (1) (a), as affected by the laws of 1971, is increased by not to exceed by \$10,000 in 1971-72 and by not to exceed \$20,000 in 1972-73 for the purpose of providing educational television network coverage to the Rhinelander area by the purchase of contractual services.

(3) HEALTH AND SOCIAL SERVICES. (b) Vocational rehabilitation. The appropriation under section 20.435 (5) (e), as affected by the laws of 1971, to the department of health and social services is

decreased by \$94,000 in 1971-72 and by \$125,000 in 1972-73. The appropriation under section 20.435 (5) (o), as affected by the laws of 1971, to the department of health and social services is increased by \$469,000 in 1971-72 and by \$500,000 in 1972-73.

(d) Community mental health clinic aid. The appropriation under section 20.435 (2) (b) of the statutes, as affected by the laws of 1971, to the department of health and social services is increased by \$335,000 in 1972-73.

(e) Aid for community day care programs for the mentally handicapped. The appropriation under section 20.435 (2) (c) of the statutes, as affected by the laws of 1971, to the department of health and social services is increased by \$165,000 in 1972-73.

(h) Vocational rehabilitation: general program operations. The appropriation under section 20.435 (5) (a) of the statutes, as affected by the laws of 1971, to the department of health and social services is increased by \$40,000 in 1971-72 ~~and decreased by \$65,000 in 1972-73.~~

Vetoed
in part

(i) Mental health services. The appropriation under section 20.435 (2) (a) of the statutes, as affected by the laws of 1971, to the department of health and social services is decreased by \$378,700 in 1971-72 and \$378,700 in 1972-73.

(j) Correctional services. The appropriation under section 20.435 (3) (a) of the statutes, as affected by the laws of 1971, to the department of health and social services is decreased by \$311,200 in 1971-72 and by \$311,200 in 1972-73.

(k) Family services. The appropriation under section 20.435 (4) (a) of the statutes, as affected by the laws of 1971, to the department of health and social services is decreased by \$12,900 in 1971-72 and \$12,900 in 1972-73.

(m) General administration. The appropriation under section 20.435 (8) (a) of the statutes as affected by the laws of 1971, to the department of health and social services is decreased by \$1,700 in 1971-72 and \$1,700 in 1972-73.

(4) HISTORICAL SOCIETY; HISTORIC SITE OPERATION. The appropriation under section 20.245 (1) (f) of the statutes, as affected by the laws of 1971, to the historical society is decreased by \$3,500 in 1971-72 and by \$4,700 in 1972-73.

(5) INDUSTRY, LABOR AND HUMAN RELATIONS. (a) General program operations. The appropriation under section 20.445 (1) (a) of the statutes, as affected by the laws of 1971, to the department of industry, labor and human relations is increased by \$808,000 in 1972-73.

(b) Work incentive. The appropriation under section 20.445 (2) (c), as affected by the laws of 1971, to the department of industry, labor and human relations is increased by \$28,000 in 1972-73. The appropriation under section 20.445 (2) (u), as affected by the laws of 1971, to the department of industry, labor and human relations is increased by \$2,708,000 in 1972-73.

(6) JUSTICE. (a) Legal services. The appropriation under section 20.455 (2) (a) of the statutes, as affected by the laws of 1971, to the department of justice is increased by \$65,700 in 1972-73.

(b) Criminal investigation. The appropriation under section 20.455 (3) (a) of the statutes, as affected by the laws of 1971, to the department of justice is increased by \$198,300 in 1972-73.

(d) Crime laboratory services. The appropriation under section 20.455 (4) (g) of the statutes, as affected by the laws of 1971, to the department of justice is increased by \$22,900 in 1972-73.

(6g) LEGISLATIVE FISCAL BUREAU. The appropriation under section 20.765 (3) (d) of the statutes, as affected by the laws of 1971, to the legislative fiscal bureau is increased by \$24,300 in 1972-73.

(6m) LOCAL AFFAIRS AND DEVELOPMENT. (a) Planning aids. The appropriation under section 20.545 (1) (f) of the statutes as affected by the laws of 1971, to the department of local affairs and development is increased by \$23,000 in 1971-72 and by \$219,000 in 1972-73 to be used only for payments to regional planning commissions. If federal 701 comprehensive planning aids increase during the biennium, an equivalent amount shall lapse from this paragraph, but not to exceed \$142,000.

(b) General program operations. The appropriation under section 20.545 (1) (a) of the statutes, as affected by the laws of 1971, to the department of local affairs and development is increased by \$58,000 in 1972-73. If federal 701 comprehensive planning aids increase during the biennium, an equivalent amount shall lapse from this paragraph, but not to exceed \$58,000.

(7) NATURAL RESOURCES. (a) Environmental protection general program operations. The appropriation under section 20.370 (5) (a) of the statutes, as affected by the laws of 1971, to the department of natural resources is increased by \$50,000 in 1972-73.

(b) Outdoor recreation. The appropriation under section 20.370 (7) (a) of the statutes, as affected by the laws of 1971, to the department of natural resources is decreased by \$29,900 in 1971-72 and by \$144,800 in 1972-73.

(c) Boat safety aids. The appropriation under section 20.370 (1) (xm) of the statutes, as affected by the laws of 1971, to the department of natural resources is increased by \$50,000 in 1971-72 and by \$50,000 in 1972-73.

(d) County forest recreation aids. The appropriation under section 20.370 (2) (e) of the statutes, as affected by the laws of 1971, to the department of natural resources is decreased by \$50,000 in 1971-72 and by \$50,000 in 1972-73.

(f) Tourism and information general program operations. The appropriation under section 20.370 (4) (u) of the statutes, as affected by the laws of 1971, to the department of natural resources is increased by \$4,000 in 1971-72 and \$12,000 in 1972-73.

(8) PUBLIC INSTRUCTION. (b) General school aids. The appropriation under section 20.255 (1) (f) of the statutes, as affected by the laws of 1971, to the department of public instruction is reduced by \$12,000,000 in 1971-73.

(9) REVENUE. (a) General program operations. The appropriation under section 20.566 (1) (a) of the statutes, as affected by the laws of 1971, to the department of revenue is increased by \$39,000 in 1971-72 and increased by \$52,000 in 1972-73.

(b) Motor fuel tax administration. The appropriation under section 20.566 (1) (u) of the statutes, as affected by the laws of 1971, to the department of revenue, is increased by \$18,000 in 1972-73.

(10) SECURITIES; GENERAL PROGRAM OPERATIONS. The appropriation in section 20.185 (1) (a) of the statutes, as affected by the laws of 1971, to the office of the commissioner of securities is increased by \$4,000 in 1971-72 and \$4,000 in 1972-73.

(11) TRANSPORTATION; SCENIC EASEMENTS. The appropriation under section 20.395 (2) (b) of the statutes, as affected by the laws of 1971 to the department of transportation is decreased by \$5,000 in 1971-72 and by \$5,000 in 1972-73.

(12) UNIVERSITY OF WISCONSIN. (a) Low-cost sewage studies. The appropriation under section 20.285 (1) (fi) of the statutes, as affected by the laws of 1971, to the board of regents of the university of Wisconsin system is decreased by \$3,000 in 1971-72 and by \$3,000 in 1972-73.

(b) Chapter 37 institutions. The appropriation under section 20.265 (1) (a) of the statutes, as affected by the laws of 1971, to the board of regents of the university of Wisconsin system is decreased by \$1,582,000 in 1972-73.

(c) Chapter 36 institutions. The appropriation under section 20.285 (1) (a) of the statutes, as affected by the laws of 1971, to the board of regents of the university of Wisconsin system is decreased by \$951,600 in 1972-73.

(d) State veterans treatment. The appropriation under section 20.285 (1) (fc) of the statutes, as affected by the laws of 1971, to the board of regents of the university of Wisconsin system is decreased by \$135,000 in 1971-72 and \$140,000 in 1972-73.

(12m) VETERANS AFFAIRS. (a) Supplies and services for the Grand Army Home. The appropriation under section 20.485 (1) (a) of the statutes, as affected by the laws of 1971, is increased by \$70,000 in 1971-72 and \$80,000 in 1972-73.

(b) Improvements at Grand Army Home. The appropriation under section 20.485 (1) (a) of the statutes, as affected by the laws of 1971, is increased by \$100,000 in 1971-72.

(13) VOCATIONAL, TECHNICAL AND ADULT EDUCATION; STATE AID. The appropriation under section 20.292 (1) (d) of the statutes, as affected by the laws of 1971, to the board of vocational, technical, and adult education is increased by \$4,186,900 in 1972-73.

(15) BUILDING TRUST FUND TRANSFER. From balances in the building trust fund, there is lapsed \$2,200,000 to the general fund.

SECTION 149. AUTHORIZED STATE BUILDING PROGRAM CHANGES. In SECTION 518 of chapter 125, laws of 1971, the following changes shall be made in the authorized state building program for 1971-73, and the appropriate totals in that section shall be adjusted accordingly:

(1) In SECTION 518 (1) (e), the authorization under department of health and social services projects financed by general fund supported borrowing for inmate housing at the Union Grove camp in the amount of \$507,300 is eliminated.

(2) In SECTION 518 (1) (e), the following shall be added to the department of health and social services division of mental hygiene projects financed by general fund supported borrowing:

Southern Wis. colony - administration center

1,455,800

(5) In SECTION 518 (1) (e), the following shall be added to the department of health and social services division of corrections projects financed by general fund supported borrowing:

Adams county - youthful offenders institution

improvement 750,000

(6) SECTION 518 (10) is created to read:

(Chapter 125, laws of 1971)

(10) The amounts under sub. (2) (a) for the Sadjak Springs salmon hatchery project may be released as provided under s. 20.370 (1)(a).

SECTION 149m. IMPLEMENTATION OF THE NURSING HOME REIMBURSEMENT SYSTEM. (1) (a) The department of health and social services shall develop the rules and procedures necessary to implement the reimbursement system contained in section 49.45 (6m) of the statutes, as affected by this act. Implementation of the system, including the departmentally established guidelines under sections 49.18 (1) (b), 49.19 (1) (c), 49.20 (2) and 49.61 (1m), shall take effect upon approval of the joint committee on finance, but no later than July 1, 1972.

(b) Until such time as section 49.45 (6m) is implemented, reimbursement rates to nursing homes shall be at the rate in effect prior to November 5, 1971. Upon implementation of the formula on July 1, 1972, retroactive adjustments shall be made in accordance with the new formula.

(2) (a) The reimbursement rate to nursing homes reimbursed under section 20.435 (4) (c) and (o) of the statutes for the 1971-73 biennium shall not be less than 100% of the most recent rate paid prior to November 5, 1971.

(b) If the provisions of the federal economic stabilization act affecting nursing homes are no longer in effect, no increases in rates shall be granted without prior approval of the joint committee on finance. The committee may establish limitations on the maximum rate increase allowable under section 49.45 (6m) of the statutes.

(3) (a) For the fiscal year 1971-72, the base rate established by section 49.45 (6m) (a) 1 of the statutes shall be \$13.80. This rate is subject to review annually by the joint committee on finance.

(b) For the 1971-73 biennium, the regional adjustment established by section 49.45 (6m) (a) 2 of the statutes shall not exceed \$2 per day above or \$1 per day below the state-wide rate. The adjustment shall be based on the comparative differences among the counties' mean wage rates for nurses aids, licensed practical nurses and registered nurses in all health care facilities in the county. Adjustments also shall be made where adjoining counties in part or in whole are in the same labor market or are affected by higher wage rates in labor markets in adjoining states. Counties or homes whose mean wage rates for such personnel substantially exceed the mean wage rate for regions in the highest adjustment category shall have a further adjustment to the base rate not to exceed \$1.

(c) For the 1971-73 biennium, the supplement established by section 49.45 (6m) (a) 4 shall be \$2 per patient per day.

(d) For the 1971-73 biennium, the rate reduction established by section 49.45 (6m) (a) 6 of the statutes shall be 75 cents per day.

(e) For the 1971-73 biennium, the supplement established by section 49.45 (6m) (a) 7 of the statutes for those homes providing care above standards shall not exceed 15% of the base rate, and for those homes providing care below state standards the rate reduction established shall not exceed a 5% reduction in the base rate.

SECTION 150. TRANSITIONAL PROVISIONS. (1) PETROLEUM PRODUCTS INSPECTION. (a) Personnel. There are transferred to the department of industry, labor and human relations all personnel in the bureau of petroleum products inspection in the department of revenue.

(b) Property. All properties, buildings, furniture, equipment, supplies and records of the bureau of petroleum products inspection in the department of revenue are transferred to the department of industry, labor and human relations.

(c) Rules. All rules promulgated by the department of revenue for the administration of chapter 168 of the statutes shall remain in effect as rules of the department of industry, labor and human relations until altered or repealed by the department of industry, labor and human relations.

(3) **WORK INCENTIVE PROGRAM.** Pursuant to section 49.50 (7) of the statutes, as affected by this act, relating to the work incentive program and related social and vocational rehabilitation services, the departments of industry, labor and human relations and of health and social services shall submit an implementation plan to the board on government operations, including the staff and related costs necessary to implement the changes made in s. 49.50 (7) by this act.

(5) **REHABILITATION WORKSHOPS REPORT.** The department of health and social services shall provide a progress report quarterly to the joint committee on finance concerning the use of federal social security "purchase of service" aids for purchase of services from rehabilitation workshops.

(6) **FEDERAL SURPLUS PROPERTIES PROGRAM.** On the effective date of this subsection:

(a) Personnel. There are transferred to the department of administration all personnel in the bureau of excess property in the higher educational aids board and in the federal property utilization section of the department of public instruction.

(b) Property. All properties, buildings, furniture, equipment, supplies and records of the bureau of excess property in the higher educational aids board and in the federal property utilization section of the department of public instruction are transferred to the department of administration.

(c) Appropriation -- balance. The unencumbered balance under section 20.255 (1) (j) of the statutes is transferred to the appropriation under section 20.505 (1) (i).

(d) HEAB -- Debt. 1. The appropriation under section 20.505 (1) (i) of the statutes shall reimburse the appropriation under section 20.725 (1) (a) from revenues earned through charges to recipients of federal property in an amount equal to \$50,000 less any amount paid from funds by the higher educational aids board, including any transfer under subd. 2. If, on the effective date of this transfer, any unencumbered balances of funds derived through user fees charged to excess property recipients remain in the general purpose revenue earned fund of the higher educational aids board, such funds shall be transferred to the appropriation under s. 20.505 (1) (i).

2. If any unencumbered balance of the \$50,000 general fund loan authorized for the higher educational aids board by the board on government operations remains in the appropriation under section 20.235 (1) (a), such balance shall be returned to the general fund and credited to the appropriation under section 20.725 (1) (a).

(7) BONDING AUTHORITY. A joint study shall be undertaken by the departments of justice and administration, the legislative fiscal bureau and the legislative audit bureau to determine the status of state bonding authority. Said agencies shall submit a report to the joint committee on finance by February 1, 1973.

(8) LOCAL AFFAIRS AND DEVELOPMENT. In the 1971-73 biennium, the department of local affairs and development shall submit a detailed report to the joint committee on finance on a quarterly basis indicating the financial condition of the department, including all federal grants received and the purposes for which expended, and fiscal management changes initiated to strengthen the department.

(9) CHAPTER 36 AND CHAPTER 37 INSTITUTIONS - RETROACTIVE FACULTY SALARY INCREASES. It is the intent of the legislature that the board of regents of the university of Wisconsin system may authorize the payment of retroactive salary increases to members of the faculty for the period from October 7, 1971 through November 14, 1971 and for the period July 1, 1971 through October 6, 1971 if there is a court ruling that retroactive salary increases may be granted to members of the faculty for this period. Payment of such retroactive salary increases shall be from appropriations to which the salaries of the affected individuals are normally charged for 1971-72 or with the approval of the department of administration upon a finding that the total amount therefore is not available from that appropriation, the balance may be paid from that appropriation for 1972-73.

(10) COUNTY INSTITUTIONAL CARE STUDY. The joint committee on finance shall study the entire area of county institutional care and related policies on state regulations and reimbursement for such care, and report its recommendations to the legislature by February 1, 1973.

(11) STATE MENTAL HEALTH AND RETARDATION INSTITUTIONAL CARE STUDY. The joint committee on finance shall study the entire area of state mental health and mental retardation institutional care and related state policies, and report its recommendations to the legislature by February 1, 1973.

Vetoed
in part

~~(12) MENTAL RETARDATION SERVICES STUDY. The assembly and senate committees on health and social services shall study, as a joint committee, state policies related to the subject matter area of 1971 Senate Bill 53, and report its recommendations to the legislature by February 1, 1973.~~

(13) HONOR SCHOLARSHIPS. Notwithstanding any other law, persons who have been granted an honor scholarship under section 39.31 of the statutes prior to November 1, 1971, in the amount of \$100 and who did not receive such sum because of changes in such section by chapter 125, laws of 1971, shall be paid such sum if on the effective date of this act they continue to meet the requirements of section 39.31 of the 1969 statutes.

SECTION 150c. COUNTY HOSPITAL AID. In fiscal 1972-73, notwithstanding sections 51.08 (2) and 51.24 (2) of the statutes, the state aid rate for 1971-72 care costs of patients hospitalized in a county hospital in the county of their legal settlement shall be paid in accordance with the following:

(1) "Net cost" as used in this section means the net cost for individual per capita cost purposes as determined in compliance with the mandatory uniform cost record-keeping requirements of section 46.18 (8), (9) and (10).

(2) The state shall contribute toward the expense of maintenance, care and treatment of patients hospitalized in a county hospital in the county of their legal settlement an amount equal to 60% of such hospital's cost for care of such patients or the percentage rate of participation of the state set forth in section 49.52 (2) (a) 1 and 2, whichever is higher. The cost of such care shall be determined by subtracting from the net cost for the hospital for the year in which care is furnished an amount equal to 83.33% of the charge to the state for care of patients not having legal settlement within the county in which they are hospitalized. The state aid payable under such calculation shall not exceed 115% of the previous fiscal year's audited state aid payable under section 51.08 (2), but this limitation shall not apply to aid payable in fiscal 1972-73 to counties which have completed construction during the 1971-72 fiscal year of hospital facilities with a total cost of \$1,000,000 or more for buildings and equipment and which are approved by the department during the 1971-72 fiscal year for county hospital patient occupancy. The percentage rate of participation under section 49.52 (2) (a) on January 1 of the fiscal year in which the care is provided shall determine, by the method established by this section, the percentage rate of the state contribution.

(3) The state shall contribute toward the expense of maintenance, care and treatment of patients hospitalized in the north division, who have legal settlement in that county, an amount equal to 60% of such hospital's cost for care of such patients. The cost of such care shall be determined by subtracting from the net cost for the hospital for the year in which care is furnished an amount equal to 83.33% of the charge to the state for care of patients not having legal settlement within the county in which they are hospitalized, computed under sections 51.24 (4) and (5). The state aid payable under such calculation shall not exceed 115% of the previous fiscal year's audited state aid payable under section 51.24 (2). The records and accounts of the north division shall be audited annually. Such audits shall be made by the department of revenue under section 73.10 (4), (5) and (6) as soon as practicable following the close of the institution's fiscal year. In addition to other findings, such audits shall ascertain compliance with the mandatory uniform cost record-keeping requirements of section 46.18 (8), (9) and (10) and verify the allowable per capita costs of maintenance, cost and treatment of patients as defined in section 51.005 (5) and (6). Any resulting adjustments to settlements already made under section 46.106 shall be carried into the next settlement.

SECTION 151. EFFECTIVE _____ DATES. (1) ALLOCATION OF INCOME OF LIFE INSURANCE COMPANIES. SECTIONS 95, 113 and 114 shall apply to income and gross premiums received beginning with the 1972 calendar year.

(2) UTILITY TAX PENALTIES AND INTEREST. SECTIONS 115, 116 and 117 shall take effect January 1, 1972.

(5) WORK INCENTIVE PROGRAM. SECTIONS 32, 33, 35, 66, 67 and 148 (5) (b) shall take effect July 1, 1972.

(6) PETROLEUM PRODUCTS INSPECTION TRANSFER. SECTIONS 39, 108, 132, 142 (1) and (2) and 150 (1) shall take effect July 1, 1972.

(7) **MEDICALLY INDIGENT ELIGIBILITY.** SECTIONS 64 and 65 shall take effect July 1, 1972.

(9) **EQUAL AID REIMBURSEMENT FOR OUTPATIENT SERVICES.** SECTIONS 68 and 70 shall take effect January 1, 1973.

(10) **CRIME LABORATORY SERVICE FEES.** SECTION 131 shall take effect January 1, 1973.

(12) **TRANSFER OF FEDERAL SURPLUS PROPERTY PROGRAM.** SECTIONS 18, 19, 23 and 150 (6) shall take effect on the 31st day following publication hereof.

(13) **SHARED TAX CHANGES.** SECTIONS 122 (as it affects section 79.04 (1) (b) and (c) 1) and 122m shall take effect beginning with distributions made during 1973.

(14) **MEDICALLY INDIGENT BENEFITS.** SECTIONS 63y, 65g and 70r shall take effect July 1, 1972.

(16) **HOMESTEAD RELIEF.** SECTION 102m shall take effect beginning with claims based upon property taxes accrued or rents paid in 1972 and thereafter.

(17) **SALES TAX EXEMPTIONS.** Section 117m shall take effect July 1, 1972.
