



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-2983/1  
ALL:all

## 2023 ASSEMBLY BILL 245

May 3, 2023 - Introduced by Representatives KURTZ, RODRIGUEZ, VOS, AUGUST, BORN, ARMSTRONG, BEHNKE, BINSFELD, CALLAHAN, DALLMAN, DITTRICH, DONOVAN, DUCHOW, EDMING, GREEN, GUNDRUM, GUSTAFSON, HURD, KATZMA, KITCHENS, KNODL, KRUG, MAGNAFICI, MAXEY, MICHALSKI, MOSES, MURPHY, MURSAU, NEDWESKI, O'CONNOR, OLDENBURG, PENTERMAN, PETERSEN, PETRYK, PLUMER, PRONSCHINSKE, ROZAR, SAPIK, SCHMIDT, SCHRAA, SNYDER, SORTWELL, SPIROS, STEFFEN, SUMMERFIELD, SWEARINGEN, TUSLER, ZIMMERMAN and WITKE, cosponsored by Senators FELZKOWSKI, CABRAL-GUEVARA, JAMES and QUINN. Referred to Committee on Local Government.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT** *to repeal* 49.45 (51), 59.605 (3) (c), 60.85 (1) (f), 66.0602 (3) (a) and (b),  
2           66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d.,  
3           71.28 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12., 76.69, 79.01 (1), 79.01 (2d), 79.02  
4           (3) (e) and 79.036 (2); **to renumber** 66.0608 (title); **to renumber and amend**  
5           23.0917 (5t), 62.13 (2m) (title), 62.13 (2m) (a), 62.13 (2m) (b), 66.0608 (2),  
6           66.0608 (3), 66.0608 (4), 77.51 (12t), 77.70 and 79.02 (3) (a); **to amend** 8.06,  
7           26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1. and 2., 33.01 (9) (ar) 1.,  
8           33.01 (9) (b) 1., 59.52 (25), 59.875 (2) (a), 60.34 (1) (a), 60.85 (1) (h) 1. c., 60.85  
9           (1) (o), 61.26 (2), 61.26 (3), 62.09 (9) (a), 62.09 (9) (e), 62.13 (1), 62.13 (2) (b), 62.50  
10          (1h), 62.50 (1m), 62.50 (3) (a), 62.50 (3) (am), 62.623 (1), 66.0435 (3) (c) 1. (intro.),  
11          66.0435 (3) (g), 66.0435 (9), 66.0602 (1) (am), 66.0607 (1), 66.1105 (2) (f) 1. c.,  
12          66.1105 (2) (f) 2. e., 66.1105 (2) (i) 2., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5)  
13          (a) 1., 70.10, 70.119 (3) (c), 70.13 (1), 70.13 (2), 70.13 (3), 70.13 (7), 70.15 (2),  
14          70.17 (1), 70.174, 70.18 (1), 70.18 (2), 70.19, 70.20, 70.21 (1), 70.21 (1m) (intro.),

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1 70.21 (2), 70.22 (1), 70.22 (2) (a), 70.27 (1), 70.27 (3) (a), 70.27 (4), 70.27 (5), 70.27  
2 (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2), 70.35 (3), 70.35  
3 (4), 70.35 (5), 70.36 (1), 70.36 (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2),  
4 70.50, 70.52, 70.65 (2) (a) 2., 70.65 (2) (b) (intro.), 70.68 (1), 70.73 (1) (b), 70.73  
5 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1) (b), 70.995  
6 (1) (a), 70.995 (4), 70.995 (5), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a), 71.07  
7 (5n) (a) 5. a., 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9. a., 71.07 (5n) (d) 2., 71.07  
8 (6e) (a) 5., 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a., 71.28 (5n) (a) 9. (intro.),  
9 71.28 (5n) (a) 9. a., 71.28 (5n) (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1),  
10 76.07 (2), 76.07 (4g) (a) 10., 76.07 (4g) (a) 13., 76.125 (1), 76.24 (2) (a), 76.31,  
11 76.82, chapter 77 (title), 77.04 (1), 77.54 (20n) (d) 2., 77.54 (20n) (d) 3., 77.54  
12 (57d) (b) 1., subchapter V (title) of chapter 77 [precedes 77.70], 77.71, 77.73 (2),  
13 (2m) and (3), 77.75, 77.76 (1), 77.76 (2), 77.76 (3), 77.76 (4), 77.77 (1) (a), 77.77  
14 (1) (b), 77.77 (3), 77.78, 77.84 (1), 78.55 (1), 79.015, 79.02 (2) (b), 79.035 (title),  
15 79.035 (4) (c) 2., 79.035 (4) (d) 2., 79.035 (4) (e) 2., 79.035 (4) (f) 2., 79.035 (4) (g),  
16 79.035 (4) (h), 79.035 (4) (i), 79.035 (5), 79.035 (6), 79.035 (8), 79.05 (2) (c), 79.05  
17 (3) (d), 119.04 (1), 174.065 (3), 256.15 (4m) (d), 256.15 (8) (b) 3., 815.18 (3) (intro.)  
18 and 978.05 (6) (a); **to repeal and recreate** 62.50 (3) (title), 79.035 (5) and  
19 79.036 (1) (intro.); **to create** 13.94 (1) (w), 13.94 (1) (x), 13.94 (1) (y), 13.94 (1s)  
20 (c) 1m., 13.94 (1s) (c) 1s., 23.0917 (5t) (b), 25.17 (1) (jf), 25.491, 59.875 (2) (c),  
21 59.875 (4), 59.90, 60.85 (5) (j), 62.623 (3), 62.625, 62.90, 66.0144, 66.0145,  
22 66.0441, 66.0608 (title), 66.0608 (1) (fm), 66.0608 (2m), 66.1105 (5) (j), 66.1106  
23 (4) (e), 70.015, 70.111 (28), 70.17 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n)  
24 (a) 9. c., 73.03 (77), 76.025 (5), 76.074, 77.51 (12t) (a) to (c), 77.70 (2), 77.701,  
25 77.76 (3r), 79.036, 79.037, 79.038, 79.039, 79.0965, 101.02 (7y), 115.385 (1) (e),

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1 115.385 (1g) (g), 118.124, 252.03 (2j), 256.15 (1) (ij), 256.15 (4) (a) 4., 256.15 (8)  
2 (bm), 256.15 (8) (fm), 256.15 (10m), 256.35 (3s) (bm) 5. and 706.05 (2m) (b) 3.  
3 of the statutes; and **to affect** Laws of 1937, chapter 201, section 1 (4), Laws of  
4 1937, chapter 201, section 14A, Laws of 1937, chapter 201, section 21, Laws of  
5 1937, chapter 396, section 1 (3) (b), Laws of 1937, chapter 396, section 1 (4) (e)  
6 2m., Laws of 1937, chapter 396, section 15 (1) and Laws of 1937, chapter 396,  
7 section 16A; **relating to:** county and municipal aid; imposing a city sales tax  
8 and an additional county sales tax to pay the unfunded actuarial accrued  
9 liability of city and county retirement systems; requiring newly hired city and  
10 county employees of certain city agencies and counties to be enrolled in the  
11 Wisconsin Retirement System; fire and police commissions of first class cities;  
12 eliminating the personal property tax; reporting certain crimes and other  
13 incidents that occur on school property or school transportation; advisory  
14 referenda; local health officers; local public protection services; exceptions to  
15 local levy limits; local regulation of certain quarry operations; emergency  
16 services; local approval of projects and activities under the Warren  
17 Knowles-Gaylord Nelson Stewardship 2000 Program; requiring a referendum;  
18 and granting rule-making authority.

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***Analysis by the Legislative Reference Bureau***

This bill modifies shared revenue programs, addresses the retirement systems of the City of Milwaukee and Milwaukee County, eliminates the personal property tax, and contains various other provisions described in further detail below.

**SHARED REVENUE**

Under current law, each county and municipality annually receives county and municipal aid payments. With certain exceptions, each county and municipality receives a county and municipal aid payment equal to the amount of the payment the county or municipality received in 2012. In addition, under current law, a municipality is eligible to receive an annual expenditure restraint payment if its

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property tax levy is greater than five mills and if the annual increase in its municipal budget is less than the sum of factors based on inflation and the increased value of property in the municipality as a result of new construction. Generally, the amount appropriated for the expenditure restraint program has not changed since 2003. In addition, current law provides state aid payments to counties and municipalities to compensate for certain property tax exemptions and for public utilities located in the county or municipality. Finally, current law provides state aid payments to municipalities that provide municipal services to state facilities.

The bill creates a trust fund designated as the local government fund. In 2024, counties and municipalities will receive a county and municipal aid payment equal to the amount of the payment received by the county or municipality in 2012. In subsequent years, a county or municipality will receive a county and municipal aid payment equal to the amount credited to the county and municipal aid account of the local government fund multiplied by the proportion of the total of county and municipal aid payments that the county or municipality received in 2024.

Also, beginning in 2024, the bill provides supplemental aid to counties and to cities, villages, and towns. The bill specifies separate formulas for distributing this supplemental county and municipal aid in 2024 for each of the following groups: 1) counties; 2) municipalities with less than 5,000 in population; 3) municipalities with between 5,000 and 30,000 in population; and 4) municipalities with over 30,000 in population. Under the bill, each municipality receives a supplemental county and municipal aid payment equal to at least 10 percent of municipality's county and municipal aid payment. In subsequent years, a county or municipality will receive a supplemental county and municipal aid payment equal to the amount credited to the supplemental county and municipal aid account of the local government fund multiplied by the proportion of the total of supplemental county and municipal aid payments that the county or municipality received in 2024. The supplemental county and municipal aid may be used only for law enforcement, fire protection, emergency medical services, emergency response communications, public works, and transportation.

Under the bill, grants received from the state or from the federal government for the purpose of providing law enforcement, fire protection, and emergency medical services are excluded from being considered in determining eligibility for an expenditure restraint program payment. Under current law, a municipality is eligible to receive an expenditure restraint program payment if its property tax levy is greater than five mills and if the annual increase in its municipal budget, subject to certain exceptions, is less than the sum of factors based on inflation and the increased value of property in the municipality as a result of new construction.

The bill also creates a program to provide innovation grants to counties and municipalities that apply for such grants. The innovation grants are awarded to counties and municipalities that submit an innovation plan to transfer certain county or municipal services to a county, municipality, nonprofit organization, or private entity, and to be approved, a plan must realize a projected savings of at least 10 percent of the total cost of providing the service. The bill specifies that transfers of the following services or duties are eligible for receiving an innovation grant:

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public safety, fire protection, emergency services, courts, jails, training, communications, information technology, administration, public works, economic development, tourism, public health, housing, planning, zoning, parks, and recreation. To be awarded a grant under the bill, a county or municipality must enter into an agreement or contract to transfer services or duties to a county, municipality, nonprofit organization, or private entity, and the agreement or contract must 1) specify the services or duties to be transferred; 2) transfer those services or duties for a minimum period of time specified in the bill; 3) indicate the cost of performing those services or duties in the year immediately preceding the transfer; and 4) specify the cost of performing those services or duties for the entire term of the agreement or contract. Innovation grant payments may be made beginning in the fiscal year after the Department of Revenue promulgates rules to administer the program and the two following fiscal years. DOR must annually submit a report to the Joint Committee on Finance concerning all grants awarded and must audit 10 percent of the grants awarded. Municipalities with a population of 5,000 or less may apply for a separate innovation planning grant to use only for staffing and consultant expenses for planning the transfer of local government services.

The bill also makes the following changes regarding payments to local governments:

1. Requires the Department of Administration to make aid payments to taxing jurisdictions to compensate them for the loss of property tax revenue due to the repeal of the remaining personal property tax, discussed in further detail below. Under current law, DOA makes payments to taxing jurisdictions for certain personal property that is exempt from local property taxes to compensate them for the corresponding loss of property tax revenue.

2. Eliminates grants made to local government units through the Medical Assistance program for providing transportation for medical care.

**MILWAUKEE CITY AND COUNTY RETIREMENT SYSTEMS**

The bill authorizes a first class city and a county in which a first class city is located to impose sales and use taxes, the revenue from which must be used to pay the unfunded actuarial accrued liability of the city and county retirement systems and to increase public safety services. The bill also requires newly hired employees of a city, city agency, or county, if the city or county imposes the taxes, to be enrolled in the Wisconsin Retirement System, closes the Employees' Retirement System of the City of Milwaukee and the Milwaukee County Employees' Retirement System to new employees, prohibits the city or county from creating a new retirement system, and prohibits the city or county from changing the benefits of employees that remain enrolled in the two systems. The bill also makes several changes to the statutes governing the fire and police commission (FPC) of a first class city, presently only the City of Milwaukee.

***Sales and use tax***

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The tax may be imposed only for the purpose of reducing the property tax levy.

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Under the bill, a county in which a first class city is located (currently, Milwaukee County) may impose an additional sales and use tax at a rate not exceeding 0.375 percent of the sales price of tangible personal property, goods, and services sold or used in the county. Under the bill, DOR keeps 1.75 percent of the revenue from the additional tax for administrative expenses. The bill requires that the remaining revenue be used to pay the unfunded actuarial accrued liability of the county's retirement system and for public safety services. Under the bill, the tax does not take effect unless it is approved by the voters in the county at a referendum and the county chooses to join the WRS for all its new employees.

The bill also allows a first class city to impose a sales and use tax at a rate not exceeding 2.0 percent of the sales price of tangible personal property, goods, and services sold or used in the city. Under the bill, DOR keeps 1.75 percent of the revenue from the additional tax for administrative expenses. The bill requires that the remaining revenue be used to pay the unfunded actuarial accrued liability of the city's retirement system and for public safety services. Similar to the tax imposed by the county, the tax imposed by the city does not take effect unless it is approved by the voters in the city at a referendum and the city chooses to join the WRS for all its new employees.

The bill also requires the county and city to annually submit a report to JCF detailing how the tax revenues were spent in the previous year. In addition, the bill requires the Legislative Audit Bureau to conduct a financial audit of the taxes imposed by the county and city once every five years, to annually conduct a financial audit of the retirement systems of the county and city, and to, at least every five years, contract to audit the actuarial performance of those retirement systems.

Under the bill, if in any year the county or city does not make the required contribution to the unfunded actuarial accrued liability of its respective retirement system, DOR will reduce the amount of the county's or city's shared revenue payment by the amount of the unpaid contribution and pay that amount towards the unfunded actuarial accrued liability. Also, if in any year the county or city uses the sales tax revenue for a purpose not authorized under the bill, DOR will reduce the shared revenue payment to the county or city, as appropriate, by the amount of the unauthorized expenditure.

Under the bill, the sales tax is no longer imposed after the county or city has paid in full the unfunded actuarial accrued liability of its respective retirement system.

Under current law, Milwaukee County and the City of Milwaukee each operate their own retirement systems, providing retirement benefits to individuals employed by the county or city. The bill requires that employees initially hired by Milwaukee County or the City of Milwaukee after December 31 in the year the county adopts an ordinance to impose a 1 percent sales and use tax and elects to join the WRS are covered under the WRS and not the county's or city's retirement system.

***Provisions applicable to city of Milwaukee and Milwaukee County***

In addition, the bill provides certain requirements or limitations for a city or county that is authorized to impose the sales tax under the bill. Among these requirements and limitations that apply to a first class city are:

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1. The total amount of spending for cultural or entertainment matters or involving partnerships with nonprofit groups is limited to not more than 5 percent of the total city budget.

2. Net new program spending or position authorizations may occur only upon a two-thirds vote of all of the members of the common council.

3. The city may not use moneys raised by levying taxes for funding any position for which the principal duties consist of promoting individuals on the basis of their race, color, ancestry, national origin, or sexual orientation.

4. The city may not use moneys raised by levying taxes for developing, operating, or maintaining a rail fixed guideway transportation system (street car).

5. The city must maintain the level of law enforcement and fire department staffing at at least the current level.

6. The school board of the school district that is located in the first class city must ensure that 25 school resource officers are present at schools in the school district during school hours and that a reasonable number are present during other school-related activities, and that, beginning in the 2025-26 school year, the school board must consider the statistics required to be collected on violations of municipal disorderly conduct ordinances and certain crimes, as further described below, to allocate the school resource officers to specific schools in the school district.

7. Under current law, project costs for a tax incremental district (TID) in the city of Milwaukee may not include direct or indirect expenses related to operating a street car in the city of Milwaukee. The bill also excludes expenses relating to developing or constructing a street car from inclusion as project costs in a TID in the city of Milwaukee, with the exception of development and construction costs for a project referred to as the Lakefront Line.

8. Current law authorizes the FPC of a first class city to prescribe general policies and standards for the police and fire departments and to prescribe rules for the government of the members of the departments. Also under current law, an FPC of a first class city consists of seven or nine members selected by the mayor. The bill requires that of those members at least one is selected from a list provided by the employee association that represents nonsupervisory law enforcement officers and the employee association that represents fire fighters. Individuals included in these lists must be residents of the city, must have professional law enforcement experience or professional fire fighting experience, respectively, and may not be currently employed as a professional law enforcement officer or fire fighter, respectively. The bill also transfers authority for the control and management of the police and fire departments from the FPC to the chief of each department. Policies established for the control and management of the departments may be modified or suspended by a two-thirds vote of the common council.

Among the requirements and limitations that apply to a county in which a first class city is located are:

1. The total amount of spending for cultural or entertainment matters or involving partnerships with nonprofit groups is limited to not more than 5 percent of the total county budget.

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2. Net new program spending or position authorizations may occur only upon a two-thirds vote of all of the members of the county board.

**ELIMINATION OF THE PERSONAL PROPERTY TAX**

Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2024, no items of personal property will be subject to the property tax.

Under current law, generally, public utilities, including railroad companies, are subject to a license fee imposed by the state instead of being subject to local property taxes. This bill creates a personal property tax exemption to the license fee for railroad companies in order to comply with the requirements of the federal Railroad Revitalization and Regulatory Reform Act.

The bill also makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

**OTHER PROVISIONS*****Prohibition of certain discrimination***

The bill prohibits a political subdivision, which means a county, city, village, or town, from discriminating against or providing a preference in hiring or contracting based on race, color, ancestry, national origin, or sexual orientation unless it is required to receive federal aid.

***Collection of certain data related to criminal or ordinance violations occurring on school property***

Beginning in the 2024-25 school year, the bill requires public high schools and private high schools participating in a parental choice program to collect statistics on violations of municipal disorderly conduct ordinances and certain crimes, including homicide, sexual assault, burglary, battery, and arson, that occur on school property or on transportation provided by the school. The high school must collect statistics about the crime or disorderly conduct only if 1) it occurred on a weekday between the hours of 6 a.m. and 10 p.m.; 2) it is reported to law enforcement; and 3) a charge is filed or citation is issued. The bill further requires that the collected statistics be reported to the Department of Public Instruction and included on the annual school and school district accountability report. In addition, the bill clarifies that DPI may not consider crimes statistics reported by a school or school district for purposes of determining a school or school district's performance on the annual school and school district accountability report.

***Maintenance of effort for protective services***

The bill requires political subdivisions to certify to DOR that the political subdivision is maintaining a level of law enforcement and fire and emergency



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medical services that is at least equivalent to that provided in the previous year. County and municipal aid to political subdivisions that do not satisfy the maintenance of effort requirement are reduced by 15 percent.

***Advisory referenda***

The bill prohibits a county or municipality from holding an advisory referendum.

***Local government spending reports***

The bill requires DOR to annually produce a comparative local government spending report from information DOR annually collects from counties, municipalities, and public officers regarding the collection of taxes, receipts from licenses, and the expenditure of public funds and to create and maintain a web page on its Internet site to display the information contained in the report.

***Local health officer***

The bill prohibits a local health officer from issuing a mandate to close a business in order to control an outbreak or epidemic of communicable disease for longer than 14 days unless the governing body of the governmental unit in which the order is intended to apply approves an extension. Under the bill, no approved extension may be longer than 14 days.

***Levy limit reduction for service transfers***

Generally under current law, local levy limits are applied to the property tax levies that are imposed by a political subdivision in December of each year. Current law prohibits any political subdivision from increasing its levy by a percentage that exceeds its "valuation factor," which is defined as the greater of either 0 percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed.

Also under current law, if a political subdivision transfers to another governmental unit the responsibility to provide a service that it provided in the previous year, the levy increase limit otherwise applicable in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service. Similarly, if a political subdivision increases the services that it provides by adding the responsibility for providing a service transferred to it by another governmental unit that provided the service in the previous year, the levy increase limit otherwise applicable in the current year is increased to reflect the cost of that service. The bill repeals both of these provisions.

***Local regulation of nonmetallic quarries***

The bill limits the ability of a political subdivision to place limits or conditions on the operation of quarries from which nonmetallic materials that are used primarily in the construction or repair of public transportation facilities, public infrastructure, or private construction or transportation projects are extracted, as follows:

1. The bill prohibits a political subdivision from requiring a quarry operator to obtain a permit unless, prior to the establishment of quarry operations, the political subdivision enacts an ordinance requiring a permit. The bill also prohibits a political subdivision from, during the duration of a permit that is required in order to operate

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a quarry, adding conditions to that permit unless the permittee consents and from requiring compliance with another political subdivision's requirements as a condition of the permit. In addition, if the permit is a permit that is granted pursuant to an ordinance that is not a zoning ordinance, any conditions in the permit must be related to the purpose of the ordinance authorizing the permit and be based on substantial evidence.

2. Under the bill, if a political subdivision enacts an ordinance, other than a zoning ordinance, regulating the operation of a quarry that was not in effect when quarry operations began at a quarry, the ordinance may not be applied to that quarry or to land that is contiguous to the land on which the quarry is located that a) has remained under common ownership, leasehold, or control with the land on which the quarry is located since the time the ordinance was enacted; b) can be shown to have been intended for quarry operations prior to the enactment of the ordinance; and c) is located in the same political subdivision.

3. The bill prohibits a political subdivision from limiting the times that activities related to extracting or processing minerals at a quarry occur if the minerals will be used in a public works project that requires nighttime construction or an emergency repair.

4. Under the bill, a political subdivision may not limit blasting at a quarry, except that the political subdivision may require the operator of the quarry to do any of the following: a) provide preblasting notice to owners of structures within the affected area and to the political subdivision; b) cause a third party to conduct a building survey of structures within the affected area; c) cause a third party to conduct a survey of and test any wells within the affected area; d) maintain records and reports; e) comply with other properly adopted local blasting regulations that are not related to airblast, flyrock, or ground vibration; and f) comply with requirements under current law and rules promulgated by the Department of Safety and Professional Services related to blasting.

The bill also allows a political subdivision to petition DSPS for an order granting the political subdivision the authority to impose additional restrictions and requirements related to blasting on a quarry operator that are more restrictive than requirements under current law and rules promulgated by DSPS related to blasting. DSPS may not charge a fee for the petition, but if the petition is related to the potential impact of blasting on a qualified historic building, DSPS may require the quarry operator to pay the costs of an impact study related to the building.

***Emergency medical responder certification requirements***

The bill also affects the requirements for certification as an emergency medical responder, formally known as a first responder. First, the bill prohibits the Department of Health Services from requiring an applicant who is applying for certification as an emergency medical responder to register with or take the examination of the National Registry of Emergency Medical Technicians (NREMT). An ambulance service provider or another emergency medical services program is allowed to require an emergency medical responder to register with or take the examination of the NREMT. Current rules promulgated by DHS require an applicant for a license as an emergency medical services practitioner at any level,

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including an emergency medical responder, to be registered with the NREMT or, in certain circumstances, to complete the NREMT examination.

Currently, an applicant for certification as an emergency medical responder who demonstrates to DHS that the education, training, instruction, or other experience gained by the applicant in connection with military service is substantially equivalent to the course required for emergency medical responder certification is considered to have satisfied completion of that course. The bill requires DHS to issue the certification for an applicant who has relevant education, training, and experience gained in connection with military service. For applicants with military service who are not affiliated with an ambulance service provider, the determination of whether an applicant has obtained the relevant education, training, and experience remains with DHS as under current law. For applicants with military service intending to volunteer for or be employed by an ambulance service provider or emergency medical services program, the determination of whether an applicant has obtained relevant education, training, and experience is solely within the discretion of that ambulance service provider or emergency medical services program.

***Ambulance staffing***

The bill allows an ambulance that is engaged in a nonemergent interfacility transport to be staffed with one emergency medical technician and one individual who has a certification in cardiopulmonary resuscitation. Currently, an ambulance may be staffed with any of the following: any two emergency medical services practitioners, licensed registered nurses, licensed physician assistants or physicians, or any combination of those individuals; one emergency medical services practitioner plus one individual with an emergency medical services practitioner training permit; or, for certain rural ambulance service providers, one emergency medical technician and one emergency medical responder.

Under the bill, an ambulance service provider or emergency medical services program may not prohibit an emergency medical responder or emergency medical services practitioner who is employed by or volunteering with it from being employed by or volunteering with another ambulance service provider or emergency medical services program.

***Rural ambulance service providers***

Under current law, a rural ambulance service provider may upgrade the service level of an ambulance to the highest level of license of any emergency services practitioner staffing that ambulance if approved by the medical director. The bill prohibits DHS from requiring a rural ambulance service provider to stock an ambulance with equipment to perform all functions that the emergency medical services practitioner with the highest level of license staffing the ambulance may perform in order to upgrade its ambulance service level.

***Joint Committee on Finance approval of stewardship projects***

The bill requires the Department of Natural Resources to obtain support from local governments before taking certain steps with respect to activities or projects that will be funded under the Warren Knowles-Gaylord Nelson Stewardship 2000 Program.

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Current law authorizes the state to incur public debt for certain conservation activities under the stewardship program, which is administered by DNR. The state may incur this debt to acquire land for the state for conservation purposes and for property development activities and may award grants or state aid to certain local governmental units and nonprofit conservation organizations to acquire land for these purposes.

Under current law, under certain situations, stewardship moneys may not be obligated for a given project or activity unless DNR first notifies JCF in writing of the proposal. If the JCF cochairpersons do not notify DNR within 14 working days after DNR's notification that JCF has scheduled a meeting to review the proposal, DNR may obligate the moneys. If, within 14 working days after DNR's notification, the JCF cochairpersons notify DNR that JCF has scheduled a meeting to review the proposal, DNR may obligate the moneys only upon JCF's approval. This process is generally known as "passive review."

Current law provides that each city, village, or town (municipality) and each county may adopt a resolution supporting or opposing the proposed acquisition of land funded under the stewardship program. Under current law, if DNR receives a copy of such a resolution within 30 days after notifying the municipality or county, DNR must take the resolution into consideration before approving or denying the land acquisition. The bill expands these resolutions to apply to any stewardship program project or activity, but limits the application to a project or activity on land north of USH 8. The bill prohibits DNR from obligating stewardship money and from submitting a project or activity to JCF for passive review, if required, unless every municipality and county in which all or a portion of the land on which the project or activity will occur is located adopts a resolution supporting the project or activity by a simple majority vote of the governing body.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

Because this bill relates to public employee retirement or pensions, it may be referred to the Joint Survey Committee on Retirement Systems for a report to be printed as an appendix to the bill.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 8.06 of the statutes is amended to read:  
2           **8.06 Special elections may be called.** Towns, cities, villages, and, subject  
3 to ss. 67.05 (6a) (a) 2. and 121.91 (3) (a), school districts, may call special elections

**ASSEMBLY BILL 245****SECTION 1**

1 for any purpose authorized by law. If an election is called for a special referendum,  
2 the election shall be noticed under s. 8.55. A county in which a 1st class city is located  
3 may call an election for a special referendum for the purpose of imposing the tax  
4 under s. 77.70 (2).

5 **SECTION 2.** 13.94 (1) (w) of the statutes is created to read:

6 13.94 (1) (w) Once every 5 years, conduct a financial audit of expenditures of  
7 revenues generated by the sales and use taxes imposed under ss. 77.70 (2) and  
8 77.701.

9 **SECTION 3.** 13.94 (1) (x) of the statutes is created to read:

10 13.94 (1) (x) Annually, conduct a financial audit of the retirement systems of  
11 Milwaukee County and the city of Milwaukee, to include financial statements and  
12 an evaluation of accounting controls and accounting records maintained by the  
13 systems for individual participants and departments. Within 30 days after  
14 completion of such audit, the bureau shall file with the governor, the legislative  
15 reference bureau, the department of administration, and the respective systems a  
16 detailed report thereof, including specific instances, if any, of illegal or improper  
17 transactions.

18 **SECTION 4.** 13.94 (1) (y) of the statutes is created to read:

19 13.94 (1) (y) At least once every 5 years, contract for an actuarial audit of the  
20 retirement systems of Milwaukee County and the city of Milwaukee.

21 **SECTION 5.** 13.94 (1s) (c) 1m. of the statutes is created to read:

22 13.94 (1s) (c) 1m. The retirement systems of Milwaukee County and the city  
23 of Milwaukee for the cost of the audits required to be performed of those systems  
24 under sub. (1) (x) and (y).

25 **SECTION 6.** 13.94 (1s) (c) 1s. of the statutes is created to read:

**ASSEMBLY BILL 245****SECTION 6**

1           13.94 (1s) (c) 1s. Milwaukee County and the city of Milwaukee for the cost of  
2 the audits required to be performed under sub. (1) (w).

3           **SECTION 7.** 23.0917 (5t) of the statutes is renumbered 23.0917 (5t) (a) and  
4 amended to read:

5           23.0917 (5t) (a) Each city, village, town, or county may adopt a nonbinding  
6 resolution that supports or opposes the proposed ~~acquisition of land~~ project or  
7 activity to be funded by moneys obligated from the appropriation under s. 20.866 (2)  
8 (ta) if all or a portion of the land on which the project or activity will occur is located  
9 in the city, village, town, or county. The department shall provide written  
10 notification of the proposed ~~acquisition~~ project or activity to each city, village, town,  
11 or county in which the land on which the project or activity will occur is located. A  
12 city, village, town, or county that adopts a resolution shall provide the department  
13 with a copy of the resolution. ~~If the department receives the copy within 30 days after~~  
14 ~~the date that the city, village, town, or county received the notification of the proposed~~  
15 ~~acquisition, the department shall take the resolution into consideration before~~  
16 ~~approving or denying~~ The department may not approve the obligation of moneys for  
17 the ~~acquisition~~ project or activity from the appropriation under s. 20.866 (2) (ta) and  
18 may not notify the joint committee on finance of the proposal, if required under sub.  
19 (6m), unless every city, village, town, or county in which the land on which the project  
20 or activity will occur is located adopts a resolution approving the project or activity  
21 by a simple majority vote of the governing body.

22           **SECTION 8.** 23.0917 (5t) (b) of the statutes is created to read:

23           23.0917 (5t) (b) Paragraph (a) applies only if the project or activity to be funded  
24 by moneys obligated from the appropriation under s. 20.866 (2) (ta) is located on land  
25 north of USH 8.

**ASSEMBLY BILL 245****SECTION 9**

1           **SECTION 9.** 25.17 (1) (jf) of the statutes is created to read:

2           25.17 (1) (jf) Local government fund (s. 25.491);

3           **SECTION 10.** 25.491 of the statutes is created to read:

4           **25.491 Local government fund. (1)** There is established a separate  
5 nonlapsible trust fund designated as the local government fund.

6           **(2)** There is established in the local government fund a separate account that  
7 is designated the “county and municipal aid account” to make the payments under  
8 s. 79.036.

9           **(3)** There is established in the local government fund a separate account that  
10 is designated the “expenditure restraint program account” to make the payments  
11 under s. 79.05.

12           **(4)** There is established in the local government fund a separate account that  
13 is designated “state aid, local government fund; tax exempt property” to make the  
14 payments under s. 79.095.

15           **(5)** There is established in the local government fund a separate account that  
16 is designated “state aid, local government fund; personal property tax exemption” to  
17 make the payments under s. 79.096.

18           **(6)** There is established in the local government fund a separate account that  
19 is designated “state aid, local government fund; repeal of personal property taxes”  
20 to make the payments under s. 79.0965.

21           **(7)** There is established in the local government fund a separate account that  
22 is designated “state aid; video service provider fee” to make the payments under s.  
23 79.097.

**ASSEMBLY BILL 245****SECTION 10**

1           **(8)** There is established in the local government fund a separate account that  
2 is designated “municipal services” to make payments as determined under s. 70.119  
3 (7).

4           **(9)** There is established in the local government fund a separate account that  
5 is designated the “supplemental county and municipal aid account” to make the  
6 payments under s. 79.037.

7           **(10)** There is established in the local government fund a separate account that  
8 is designated the “innovation account” to make the grant payments under s. 79.038  
9 (1).

10           **(11)** There is established in the local government fund a separate account that  
11 is designated the “innovation planning grants account” to make the grant payments  
12 under s. 79.038 (2).

13           **SECTION 11.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

14           26.03 **(1m)** (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
15 raw forest products on public lands, as defined in s. 70.13 (7), 2021 stats., to a person  
16 harvesting raw forest products for fuel wood for his or her home consumption, to a  
17 person harvesting for the purpose of clearing the land for agricultural use or to a  
18 person harvesting from the person’s own land, any of the following:

19           **SECTION 12.** 33.01 (9) (a) of the statutes is amended to read:

20           33.01 **(9)** (a) For the purpose of receiving notice under this chapter, a person  
21 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
22 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of  
23 the previous year.

24           **SECTION 13.** 33.01 (9) (am) 1. and 2. of the statutes are amended to read:



**ASSEMBLY BILL 245****SECTION 13**

1           33.01 (9) (am) 1. A person whose name appears as an owner of real property  
2           on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before  
3           the 3rd Monday in December of the previous year.

4           2. The spouse of a person whose name appears as an owner of real property on  
5           the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the  
6           3rd Monday in December of the previous year if the spouse is referred to on that tax  
7           roll.

8           **SECTION 14.** 33.01 (9) (ar) 1. of the statutes is amended to read:

9           33.01 (9) (ar) 1. The person's name appears as an owner of real property on the  
10          tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
11          Monday in December of the previous year.

12          **SECTION 15.** 33.01 (9) (b) 1. of the statutes is amended to read:

13          33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax  
14          roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
15          Monday in December of the previous year; or

16          **SECTION 16.** 49.45 (51) of the statutes is repealed.

17          **SECTION 17.** 59.52 (25) of the statutes is amended to read:

18          59.52 (25) ~~ADVISORY AND CONTINGENT~~ CONTINGENT REFERENDA. The board may  
19          conduct a countywide referendum ~~for advisory purposes or~~ for the purpose of  
20          ratifying or validating a resolution adopted or ordinance enacted by the board  
21          contingent upon approval in the referendum.

22          **SECTION 18.** 59.605 (3) (c) of the statutes is repealed.

23          **SECTION 19.** 59.875 (2) (a) of the statutes is amended to read:

24          59.875 (2) (a) Beginning on July 1, 2011, in any employee retirement system  
25          of a county, except as otherwise provided in a collective bargaining agreement

**ASSEMBLY BILL 245****SECTION 19**

1 entered into under subch. IV of ch. 111 and except as provided in ~~par.~~ pars. (b), and  
2 (c), employees shall pay half of all actuarially required contributions for funding  
3 benefits under the retirement system. The employer may not pay on behalf of an  
4 employee any of the employee's share of the actuarially required contributions.

5 **SECTION 20.** 59.875 (2) (c) of the statutes is created to read:

6 59.875 (2) (c) In any employee retirement system of a county that has elected  
7 to become a participating employer under the Wisconsin Retirement System under  
8 s. 40.21 (1), except as provided in par. (b), irrespective of the funding status of the  
9 retirement system, the employer shall pay the remaining balance of actuarially  
10 determined normal cost contributions each year that is not covered by the employee  
11 contributions.

12 **SECTION 21.** 59.875 (4) of the statutes is created to read:

13 59.875 (4) AMORTIZATION PERIOD FOR EMPLOYER CONTRIBUTIONS.  
14 Notwithstanding any provision of law or actuarial rule, beginning on January 1,  
15 2024, in any retirement system established under chapter 201, laws of 1937, the  
16 required annual employer contribution shall be calculated using a 30-year  
17 amortization period and an annual investment return assumption that is the same  
18 as or less than the annual investment return assumption used by the Wisconsin  
19 Retirement System. Future unfunded actuarial accrued liability due to factors such  
20 as market returns and standard actuarial practices may be amortized on the basis  
21 of standard actuarial practices. The amortization period and investment return  
22 assumptions in this subsection shall supersede any amortization period and  
23 investment return assumption adopted by the retirement system's actuary or  
24 retirement board.

25 **SECTION 22.** 59.90 of the statutes is created to read:

**ASSEMBLY BILL 245****SECTION 22****1           59.90 Provisions applicable to certain counties with special sales tax**

**2           authority.** All of the following apply to a county in which a 1st class city is located:

**3           (1)** With regard to the budget of the county, all of the following apply:

**4           (a)** The total amount of budgeted expenditures related to cultural or  
**5           entertainment matters or involving partnerships with nonprofit groups may not be**  
**6           greater than 5 percent of the total amount of budgeted expenditures for the budget**  
**7           period. This paragraph does not apply to any expenditure of a county for parks,**  
**8           including zoos, or for health or transit services.**

**9           (b)** When each department of the county submits estimated revenues and  
**10           expenditures for the ensuing budget period, it shall also provide a proposal to reduce**  
**11           the department's expenditures for the ensuing fiscal period by an amount equal to**  
**12           a total of 5 percent of the department's base level for its budget for the current fiscal**  
**13           period.**

**14           (2)** The board may enact an ordinance or adopt a resolution that includes new  
**15           program spending only upon a two-thirds vote of all of the members of the board.**  
**16           This subsection does not apply to a program that is intended to reduce expenditures**  
**17           or consolidate or reorganize existing services into a different administrative**  
**18           structure without increasing expenditures.**

**19           (3)** The board may enact an ordinance or adopt a resolution that increases the  
**20           total number of positions in the county only upon a two-thirds vote of all of the**  
**21           members of the board.**

**22           (4)** The county shall prepare a report on changes to its compensation plan that  
**23           are necessary and desirable to make the county competitive in the market for**  
**24           correctional workers at a sustainable level of funding.**

**ASSEMBLY BILL 245****SECTION 22**

1           **(5)** The county shall identify all buildings that the county has authority to sell  
2 and that are not being used by the county and prepare a plan for the use or sale of  
3 these buildings. The county shall submit that plan to the joint committee on finance  
4 in the manner provided under s. 13.172 (2).

5           **(6)** (a) In this subsection, “qualified amount” means the required amount of the  
6 retirement system’s unfunded actuarial accrued liability contribution in 2022.

7           (b) In any year in which the county imposes a tax under s. 77.70 (2) (a), other  
8 than the first year in which the tax is imposed, the county shall spend a total of not  
9 less than the qualified amount on the following:

- 10           1. The Milwaukee County circuit court.
- 11           2. The Milwaukee County secure residential care center for children and youth.
- 12           3. Maintaining or increasing the compensation of Milwaukee County  
13 correctional workers.
- 14           4. The Milwaukee County medical examiner.

15           **SECTION 23.** 60.34 (1) (a) of the statutes is amended to read:

16           60.34 **(1)** (a) Except as provided in s. 66.0608 (3m), receive and take charge of  
17 all money belonging to the town, or which is required by law to be paid into the town  
18 treasury, and disburse the money under s. 66.0607.

19           **SECTION 24.** 60.85 (1) (f) of the statutes is repealed.

20           **SECTION 25.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

21           60.85 **(1)** (h) 1. c. Real property assembly costs, meaning any deficit incurred  
22 resulting from the sale or lease as lessor by the town of real ~~or personal~~ property  
23 within a tax incremental district for consideration which is less than its cost to the  
24 town.

25           **SECTION 26.** 60.85 (1) (o) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 26**

1           60.85 (1) (o) “Taxable property” means all real ~~and personal~~ taxable property  
2 located in a tax incremental district.

3           **SECTION 27.** 60.85 (5) (j) of the statutes is created to read:

4           60.85 (5) (j) Upon receiving a written application from the town clerk, in a form  
5 prescribed by the department of revenue, the department shall recalculate the base  
6 value of a tax incremental district affected by 2023 Wisconsin Act .... (this act) to  
7 remove the value of the personal property. A request received under this paragraph  
8 no later than October 31 is effective in the year following the year in which the  
9 request is made. A request received after October 31 is effective in the 2nd year  
10 following the year in which the request is made.

11           **SECTION 28.** 61.26 (2) of the statutes is amended to read:

12           61.26 (2) Except as provided in s. 66.0608 (3m), receive all moneys belonging  
13 or accruing to the village or directed by law to be paid to the treasurer.

14           **SECTION 29.** 61.26 (3) of the statutes is amended to read:

15           61.26 (3) Except as provided in s. 66.0608 (3m), deposit upon receipt the funds  
16 of the village in the name of the village in the public depository designated by the  
17 board. Failure to comply with this subsection shall be prima facie grounds for  
18 removal from office. When the money is deposited, the treasurer and bonders are not  
19 liable for the losses defined by s. 34.01 (2), and the interest shall be paid into the  
20 village treasury.

21           **SECTION 30.** 62.09 (9) (a) of the statutes is amended to read:

22           62.09 (9) (a) Except as provided in s. 66.0608 (3m), the treasurer shall collect  
23 all city, school, county, and state taxes, receive all moneys belonging to the city or  
24 which by law are directed to be paid to the treasurer, and pay over the money in the  
25 treasurer’s hands according to law.

**ASSEMBLY BILL 245****SECTION 31**

1           **SECTION 31.** 62.09 (9) (e) of the statutes is amended to read:

2           62.09 **(9)** (e) Except as provided in s. 66.0608 (3m), the treasurer shall deposit  
3 immediately upon receipt thereof the funds of the city in the name of the city in the  
4 public depository designated by the council. Such deposit may be in either a demand  
5 deposit or in a time deposit, maturing in not more than one year. Failure to comply  
6 with the provisions hereof shall be prima facie grounds for removal from office. When  
7 the money is so deposited, the treasurer and the treasurer's bonders shall not be  
8 liable for such losses as are defined by s. 34.01 (2). The interest arising therefrom  
9 shall be paid into the city treasury.

10           **SECTION 32.** 62.13 (1) of the statutes is amended to read:

11           62.13 **(1)** COMMISSIONERS. Except as provided in subs. (2), (2g), ~~(2m)~~, (2s), and  
12 (8) (b) each city shall have a board of police and fire commissioners consisting of 5  
13 citizens, 3 of whom shall constitute a quorum. The mayor shall annually, between  
14 the last Monday of April and the first Monday of May, appoint in writing to be filed  
15 with the secretary of the board, one member for a term of 5 years. No appointment  
16 shall be made which will result in more than 3 members of the board belonging to  
17 the same political party. The board shall keep a record of its proceedings.

18           **SECTION 33.** 62.13 (2) (b) of the statutes is amended to read:

19           62.13 **(2)** (b) A city that creates a joint police or fire department with a village  
20 under sub. (1m) and s. 61.65 is not required to create a separate board of police and  
21 fire commissioners under this section. The city shall create a joint board of  
22 commissioners to govern the joint department, as required in s. 61.65. If the city also  
23 creates one separate protective services department in addition to the joint  
24 protective services department, the city shall create a separate board of  
25 commissioners to govern that department. A city's joint board of commissioners is

**ASSEMBLY BILL 245****SECTION 33**

1 subject to s. 61.65 (3g) (d). A city's separate board of commissioners is subject to this  
2 section.

3 **SECTION 34.** 62.13 (2m) (title) of the statutes is renumbered 62.13 (1m) (title)  
4 and amended to read:

5 62.13 **(1m)** (title) JOINT DEPARTMENTS, ~~CONTRACT SERVICES~~.

6 **SECTION 35.** 62.13 (2m) (a) of the statutes is renumbered 62.13 (1m) and  
7 amended to read:

8 62.13 **(1m)** A city may create a joint police department or a joint fire  
9 department, or both, with another city, village, or town.

10 **SECTION 36.** 62.13 (2m) (b) of the statutes is renumbered 62.13 (2) (c) and  
11 amended to read:

12 62.13 **(2)** (c) A city that creates a joint police department or a joint fire  
13 department, or both, with another city under ~~par. (a)~~ sub. (1m) is not required to  
14 create a separate board of police and fire commissioners under this section. The cities  
15 shall create a joint board of commissioners to govern the joint department. If only  
16 one joint department is created, each city shall retain its existing board of police and  
17 fire commissioners to govern the separate department. The cities may jointly  
18 determine the number of commissioners to be appointed to the joint board by each  
19 city and the length of the commissioners' terms. A majority of the commissioners is  
20 a quorum. A joint board of commissioners that is created under this paragraph to  
21 govern a joint police department is subject to the provisions of subs. (3) to (7n), a joint  
22 board of commissioners that is created under this paragraph to govern a joint fire  
23 department is subject to the provisions of subs. (8) to (12) and a joint board of  
24 commissioners that is created under this paragraph to govern a joint police and fire  
25 department is subject to the provisions of subs. (2) to (12).

**ASSEMBLY BILL 245****SECTION 37**

1           **SECTION 37.** 62.50 (1h) of the statutes is amended to read:

2           **62.50 (1h) ORGANIZATION.** In all 1st class cities, however incorporated, there  
3 shall be a board of fire and police commissioners, consisting of either 7 or 9 citizens,  
4 not more than 3, if the board has 7 members, or 4, if the board has 9 members, of  
5 whom shall at any time belong to the same political party. At least one member of  
6 the board shall be selected from a list submitted by the employee association that  
7 represents nonsupervisory law enforcement officers and at least one member shall  
8 be selected from a list submitted by the employee association that represents fire  
9 fighters. Individuals included in a list submitted under this subsection shall be  
10 residents of the 1st class city and may not be currently employed by the 1st class city.  
11 Individuals included in a list submitted under this subsection by an employee  
12 association that represents nonsupervisory law enforcement officers or fire fighters  
13 shall have professional law enforcement experience or professional fire fighting  
14 experience, respectively, and may not be currently employed as a professional law  
15 enforcement officer or fire fighter, respectively. The staff and members of the board  
16 shall receive the salary or other compensation for their services fixed by the common  
17 council. The salary shall be fixed at the same time and in the same manner as the  
18 salary of other city officials and employees. Except as otherwise provided in this  
19 subsection, a majority of the members-elect, as that term is used in s. 59.001 (2m),  
20 of the board shall constitute a quorum necessary for the transaction of business. A  
21 3-member panel of the board may conduct, and decide by majority vote, a trial  
22 described under sub. (12) or may hear and decide, by majority vote, charges filed by  
23 an aggrieved person under sub. (19). It shall be the duty of the mayor of the city, on  
24 or before the 2nd Monday in July, to appoint 7, or 9, members of the board,  
25 designating the term of office of each, one to hold one year, 2 to hold 2 years, 2 to hold



**ASSEMBLY BILL 245****SECTION 37**

1 3 years, one to hold 4 years if the board has 7 members, and 2 to hold 4 years if the  
2 board has 9 members, and one to hold 5 years if the board has 7 members, and 2 to  
3 hold 5 years if the board has 9 members, and until their respective successors shall  
4 be appointed and qualified. Thereafter the terms of office shall be 5 years from the  
5 2nd Monday in July, and until a successor is appointed and qualified. The mayor may  
6 reduce the size of the board from 9 to 7 members by failing to appoint 2 successors  
7 for individuals whose terms expire at the same time. Every person appointed a  
8 member of the board shall be subject to confirmation by the common council and  
9 every appointed member shall, before entering upon the duties of the office take and  
10 subscribe the oath of office prescribed by article IV, section 28, of the constitution, and  
11 file the same duly certified by the officer administering it, with the clerk of the city.  
12 Not later than the first day of the 7th month beginning after a member appointed by  
13 the mayor is confirmed by the common council, the member shall enroll in a training  
14 class that is related to the mission of the board and, not later than the first day of the  
15 13th month beginning after a member appointed by the mayor is confirmed by the  
16 common council, the member shall complete the class. The training class shall be  
17 conducted by the city. Appointments made prior to the time this subchapter first  
18 applies to a 1st class city shall not be subject to confirmation by the common council.

19 **SECTION 38.** 62.50 (1m) of the statutes is amended to read:

20 62.50 (1m) POLICY REVIEW. The board shall conduct at least once each year a  
21 policy review of all aspects of the operations of the police and fire departments of the  
22 city and may advise the common council regarding any recommended policy changes.  
23 ~~The board may prescribe general policies and standards for the departments.~~ The  
24 board may inspect any property of the departments, including but not limited to  
25 books and records, required for a review under this section.

**ASSEMBLY BILL 245****SECTION 39**

1           **SECTION 39.** 62.50 (3) (title) of the statutes is repealed and recreated to read:

2           62.50 (3) (title) REGULATION OF THE DEPARTMENTS.

3           **SECTION 40.** 62.50 (3) (a) of the statutes is amended to read:

4           62.50 (3) (a) ~~The board may prescribe rules for the government of the members~~  
5 chief of each department shall establish policies relating to the control and  
6 management of each department and ~~may delegate its rule-making authority to the~~  
7 ~~chief of each department. The board shall prescribe a procedure for review,~~  
8 ~~modification and suspension of any rule which is prescribed by the chief, including,~~  
9 ~~but not limited to, any rule which is in effect on March 28, 1984.~~

10          **SECTION 41.** 62.50 (3) (am) of the statutes is amended to read:

11          62.50 (3) (am) The common council may suspend or modify any rule prescribed  
12 by the board policy established under par. (a) only upon a two-thirds vote of all of the  
13 members of the common council.

14          **SECTION 42.** 62.623 (1) of the statutes is amended to read:

15          62.623 (1) Beginning on July 1, 2011, in any employee retirement system of a  
16 1st class city, except as otherwise provided in a collective bargaining agreement  
17 entered into under subch. IV of ch. 111 and except as provided in ~~sub.~~ subs. (2), and  
18 (3) employees shall pay all employee required contributions for funding benefits  
19 under the retirement system. The employer may not pay on behalf of an employee  
20 any of the employee's share of the required contributions.

21          **SECTION 43.** 62.623 (3) of the statutes is created to read:

22          62.623 (3) In any employee retirement system of a 1st class city that is located  
23 in a county with a population of more than 750,000 and that has elected to become  
24 a participating employer in the Wisconsin Retirement System under s. 40.21 (1),  
25 except as otherwise provided in sub. (2), irrespective of the funding status of the

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1 retirement system, the employer shall pay the remaining balance of actuarially  
2 determined normal cost contributions each year that is not covered by the employee  
3 contributions.

4 **SECTION 44.** 62.625 of the statutes is created to read:

5 **62.625 Amortization period for employer contributions.**

6 Notwithstanding any provision of law or actuarial rule, beginning on January 1,  
7 2024, in any retirement system of a 1st class city, the required annual employer  
8 contribution shall be calculated using a 30-year amortization period and an annual  
9 investment return assumption that is the same as or less than the annual  
10 investment return assumption used by the Wisconsin Retirement System. Future  
11 unfunded actuarial accrued liability due to factors such as market returns and  
12 standard actuarial practices may be amortized on the basis of standard actuarial  
13 practices. The amortization period and investment return assumptions in this  
14 section shall supersede any amortization period and investment return assumption  
15 adopted by the actuary or retirement board of the retirement system of the city.

16 **SECTION 45.** 62.90 of the statutes is created to read:

17 **62.90 Provisions applicable to certain cities with special sales tax**  
18 **authority.** All of the following apply to a 1st class city:

19 (1) With regard to the budget of the 1st class city, all of the following apply:

20 (a) The total amount of budgeted expenditures related to cultural or  
21 entertainment matters or involving partnerships with nonprofit groups, other than  
22 a charter school authorized by the common council of the city of Milwaukee under  
23 s. 118.40, may not be greater than 5 percent of the total amount of budgeted  
24 expenditures for the budget period.

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1           (b) When each department of the 1st class city prepares an estimate of the  
2 department's needs for the ensuing fiscal period, it shall also provide a proposal to  
3 reduce the department's budget for the ensuing fiscal period by an amount equal to  
4 a total of 5 percent of the department's base level for its budget for the current fiscal  
5 period.

6           **(2)** The common council may enact an ordinance or adopt a resolution that  
7 includes new program spending only upon a two-thirds vote of all of the members  
8 of the common council. This subsection does not apply to a program that is intended  
9 to reduce expenditures or consolidate or reorganize existing services into a different  
10 administrative structure without increasing expenditures.

11           **(3)** The common council may enact an ordinance or adopt a resolution that  
12 increases the total number of positions in the city only upon a two-thirds vote of all  
13 of the members of the common council.

14           **(4)** The 1st class city may not use moneys raised by levying taxes for any of the  
15 following:

16           (a) Developing, operating, or maintaining a rail fixed guideway transportation  
17 system, as defined in s. 85.066 (1).

18           (b) Funding any position for which the principal duties consist of promoting  
19 individuals or groups on the basis of their race, color, ancestry, national origin, or  
20 sexual orientation.

21           **(5)** (a) The 1st class city shall maintain a level of law enforcement and fire  
22 protective and emergency medical service that is at least equivalent to that provided  
23 in the 1st class city in the previous year, as measured by the number of full-time  
24 equivalent law enforcement officers, as defined in s. 165.85 (2) (c), employed by the

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1 1st class city and the daily staffing level of the paid fire department, as defined in  
2 s. 213.10 (1g).

3 (b) In any year in which moneys available under s. 77.701 (2) (c) are available  
4 for expenditure under this paragraph, the 1st class city shall use the moneys to  
5 increase the number of law enforcement officers, as defined in s. 165.85 (2) (c), or the  
6 daily staffing level of the paid fire department. This paragraph does not apply in any  
7 year after the 1st class city employs 1,725 law enforcement officers, including 175  
8 detectives, and maintains a daily staffing level not fewer than 218 members of the  
9 paid fire department.

10 (c) Section 66.0608 (2m) applies to the 1st class city.

11 (6) The 1st class city shall obtain an independent audit of its office of violence  
12 prevention and shall submit the results of that audit to the legislature in the manner  
13 provided under s. 13.172 (2).

14 (7) The 1st class city shall identify all buildings that the 1st class city has the  
15 authority to sell and that are not being used by the 1st class city and prepare a plan  
16 for the use or sale of these buildings. The city shall submit that plan to the joint  
17 committee on finance in the manner provided under s. 13.172 (2).

18 (8) Beginning January 1, 2024, the school board of the 1st class city school  
19 district that is located in the 1st class city shall ensure that not fewer than 25 school  
20 resource officers are present at schools within the school district during normal  
21 school hours and that school resource officers are available during before-school and  
22 after-school care, extracurricular activities, and sporting events as needed.  
23 Beginning in the 2025-26 school year, the school board of the 1st class city school  
24 district that is located in the 1st class city shall consider the statistics it receives  
25 under s. 118.124 (3) (a) when deciding at which schools to place school resource

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1 officers required under this subsection. The 1st class city school district and the 1st  
2 class city shall agree to an apportionment of the costs of meeting the requirements  
3 of this subsection. In this subsection, “law enforcement officer” means a person who  
4 is employed by the state or a political subdivision of the state for the purpose of  
5 detecting and preventing crime and enforcing laws or ordinances and who is  
6 authorized to make arrests for violations of the laws or ordinances that the person  
7 is employed to enforce, and “school resource officer” means a law enforcement officer  
8 who is deployed in community-oriented policing and assigned by the law  
9 enforcement agency, as defined in s. 165.83 (1) (b), that employs him or her to work  
10 in a full-time capacity in collaboration with a school district.

11 **SECTION 46.** 66.0144 of the statutes is created to read:

12 **66.0144 Advisory referenda.** No city, village, or town may conduct a  
13 referendum for advisory purposes.

14 **SECTION 47.** 66.0145 of the statutes is created to read:

15 **66.0145 No preferences in hiring or contracting.** (1) In this section,  
16 “political subdivision” means a county, city, village, or town.

17 (2) Unless required to secure federal aid, no political subdivision may  
18 discriminate against, or grant preferential treatment on the basis of, race, color,  
19 ancestry, national origin, or sexual orientation in making employment decisions  
20 regarding employees of a political subdivision or contracting for public works.

21 **SECTION 48.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

22 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and  
23 (b), each licensing authority shall collect from each unit occupying space or lots in a  
24 community in the licensing authority, except from recreational mobile homes as  
25 provided under par. (cm), from manufactured and mobile homes that constitute

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1 improvements to real property ~~under s. 70.043 (1)~~, from recreational vehicles as  
2 defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a  
3 monthly municipal permit fee computed as follows:

4 **SECTION 49.** 66.0435 (3) (g) of the statutes is amended to read:

5 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
6 be treated as a default in payment of personal property tax and is subject to all  
7 procedures and penalties applicable under chs. 70 and 74.

8 **SECTION 50.** 66.0435 (9) of the statutes is amended to read:

9 66.0435 (9) MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL  
10 MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly  
11 municipal permit fees at the rates under this section on recreational mobile homes  
12 and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile  
13 homes and recreational vehicles that are located in campgrounds licensed under s.  
14 97.67, recreational mobile homes that constitute improvements to real property  
15 ~~under s. 70.043 (1)~~, and recreational mobile homes or recreational vehicles that are  
16 located on land where the principal residence of the owner of the recreational mobile  
17 home or recreational vehicle is located, regardless of whether the recreational mobile  
18 home or recreational vehicle is occupied during all or part of any calendar year.

19 **SECTION 51.** 66.0441 of the statutes is created to read:

20 **66.0441 Quarries extracting certain nonmetallic minerals. (1)**  
21 CONSTRUCTION. (a) Nothing in this section may be construed to affect the authority  
22 of a political subdivision to regulate land use for a purpose other than quarry  
23 operations.

24 (b) Subject to pars. (c) and (d), nothing in this section may be construed to  
25 exempt a quarry from a regulation of general applicability placed by a political

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1 subdivision that applies to other property in the political subdivision that is not a  
2 quarry unless the regulation is inconsistent with this section.

3 (c) Nothing in this section may be construed to exempt a quarry from the  
4 application, outside of a nonmetallic mining licensing permit, of a requirement  
5 imposed by a political subdivision under ch. 349, a regulation of general applicability  
6 placed by a political subdivision that regulates access to property from roads for  
7 which the political subdivision is the maintaining authority, or a restriction on the  
8 use of roads for which the political subdivision is the maintaining authority.

9 (d) Nothing in this section may be construed to exempt a quarry from a  
10 restriction placed by a political subdivision regulating a nonconforming use under  
11 s. 59.69 (10), 60.61 (5), or 62.23 (7).

12 **(2) DEFINITIONS.** In this section:

13 (a) “Active quarry” means a quarry that has operated during the preceding  
14 12-month period.

15 (b) “Nonmetallic mining licensing ordinance” means an ordinance that is  
16 enacted by a political subdivision specifically regulating the operation of a quarry  
17 and that is not enacted pursuant to zoning authority.

18 (c) “Nonmetallic mining licensing permit” means a form of approval that is  
19 granted by a political subdivision pursuant to a nonmetallic mining licensing  
20 ordinance and that is specifically related to the operation of a quarry.

21 (d) “Permit” means a form of approval granted by a political subdivision for the  
22 operation of a quarry.

23 (e) “Political subdivision” means a city, village, town, or county.



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1 (f) “Public works project” means a federal, state, county, or municipal project  
2 that involves the construction, maintenance, or repair of a public transportation  
3 facility or other public infrastructure and in which nonmetallic minerals are used.

4 (g) “Quarry” means the surface area from which nonmetallic minerals,  
5 including soil, clay, sand, gravel, and construction aggregate, that are used primarily  
6 for a public works project or a private construction or transportation project are  
7 extracted and processed.

8 (h) “Quarry operations” means the extraction and processing of minerals at a  
9 quarry and all related activities, including blasting, vehicle and equipment access  
10 to the quarry, and loading and hauling of material to and from the quarry.

11 (i) “Zoning permit” means a form of approval, including a conditional use  
12 permit, granted by a political subdivision pursuant to a zoning ordinance for the  
13 operation of a quarry.

14 **(3) LIMITATIONS ON LOCAL REGULATION.** (a) *Permits.* 1. In this paragraph,  
15 “substantial evidence” means facts and information, other than merely personal  
16 preference or speculation, directly pertaining to the requirements that an applicant  
17 must meet to obtain a nonmetallic mining licensing permit and that a reasonable  
18 person would accept in support of a conclusion.

19 2. Consistent with the requirements and limitations in this subsection, except  
20 as provided in subd. 3., a political subdivision may require a quarry operator to  
21 obtain a zoning permit or nonmetallic mining licensing permit to conduct quarry  
22 operations.

23 3. A political subdivision may not require a quarry operator of an active quarry  
24 to obtain a zoning permit or nonmetallic mining licensing permit to conduct quarry  
25 operations unless prior to the establishment of quarry operations the political

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1 subdivision enacts an ordinance that requires the permit. A political subdivision  
2 that requires a quarry operator to obtain a nonmetallic mining licensing permit  
3 under this subdivision may not impose a requirement in the nonmetallic mining  
4 licensing permit pertaining to any matter regulated by an applicable zoning  
5 ordinance or addressed through conditions imposed or agreed to in a previously  
6 issued and effective zoning permit. Any requirement imposed in a nonmetallic  
7 mining licensing permit shall be related to the purpose of the ordinance requiring the  
8 nonmetallic mining licensing permit and shall be based on substantial evidence. The  
9 duration of a nonmetallic mining licensing permit may not be shorter than 5 years.

10 (b) *Applicability of local limit.* If a political subdivision enacts a nonmetallic  
11 mining licensing ordinance requirement regulating the operation of a quarry that  
12 was not in effect when quarry operations began at an active quarry, the ordinance  
13 requirement does not apply to that quarry or to land that is contiguous to the land  
14 on which the quarry is located, if the contiguous land has remained continuously  
15 under common ownership, leasehold, or control with land on which the quarry is  
16 located from the time the ordinance was enacted; can be shown to have been intended  
17 for quarry operations prior to the enactment of the ordinance; and is located in the  
18 same political subdivision.

19 (c) *Hours of operation.* A political subdivision may not limit the times,  
20 including days of the week, that quarry operations may occur if the materials  
21 produced by the quarry will be used in a public works project that requires  
22 construction work to be performed during the night or an emergency repair.

23 (d) *Blasting.* 1. In this paragraph, “affected area” means an area within a  
24 certain radius of a blasting site that may be affected by a blasting operation, as  
25 determined using a formula established by the department of safety and professional

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1 services by rule that takes into account a scaled-distance factor and the weight of  
2 explosives to be used.

3 2. Except as provided under subds. 3. and 4. and s. 101.02 (7y), a political  
4 subdivision may not limit blasting at a quarry.

5 3. A political subdivision may require the operator of a quarry to do any of the  
6 following:

7 a. Before beginning a blasting operation at the quarry, provide notice of the  
8 blasting operation to each political subdivision in which any part of the quarry is  
9 located and to owners of dwellings or other structures within the affected area.

10 b. Before beginning a blasting operation at the quarry, cause a 3rd party to  
11 conduct a building survey of any dwellings or other structures within the affected  
12 area.

13 c. Before beginning a blasting operation at the quarry, cause a 3rd party to  
14 conduct a survey of and test any wells within the affected area.

15 d. Provide evidence of insurance to each political subdivision in which any part  
16 of the quarry is located.

17 e. Provide copies of blasting logs to each political subdivision in which any part  
18 of the quarry is located.

19 f. Provide maps of the affected area to each political subdivision in which any  
20 part of the quarry is located.

21 g. Provide copies of any reports submitted to the department of safety and  
22 professional services relating to blasting at the quarry.

23 4. A political subdivision may suspend a permit for a violation of the  
24 requirements under s. 101.15 relating to blasting and rules promulgated by the  
25 department of safety and professional services under s. 101.15 (2) (e) relating to

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1 blasting only if the department of safety and professional services determines that  
2 a violation of the requirements or rules has occurred and only for the duration of the  
3 violation as determined by the department of safety and professional services.

4 5. Nothing in this section exempts a quarry operator from applicable  
5 limitations on the time of day during which blasting activities may be conducted that  
6 are imposed by rules promulgated by the department of safety and professional  
7 services.

8 (e) *Quarry permit requirements.* 1. A political subdivision may not add a  
9 condition to a permit during the duration of the permit unless the permit holder  
10 consents.

11 2. If a political subdivision requires a quarry to comply with another political  
12 subdivision's ordinance as a condition for obtaining a permit, the political  
13 subdivision that grants the permit may not require the quarry operator to comply  
14 with a provision of the other political subdivision's ordinance that is enacted after the  
15 permit is granted and while the permit is in effect.

16 3. a. A town may not require, as a condition for granting a permit to a quarry  
17 operator, that the quarry operator satisfy a condition that a county requires in order  
18 to grant a permit that is imposed by a county ordinance enacted after the county  
19 grants a permit to the quarry operator.

20 b. A county may not require, as a condition for granting a permit to a quarry  
21 operator, that the quarry operator satisfy a condition that a town requires in order  
22 to grant a permit that is imposed by a town ordinance enacted after the town grants  
23 a permit to the quarry operator.

24 **SECTION 52.** 66.0602 (1) (am) of the statutes is amended to read:

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1           66.0602 (1) (am) “Joint fire department” means a joint fire department  
2 organized under s. 61.65 (2) (a) 3. or 62.13 ~~(2m)~~ (1m), or a joint fire department  
3 organized by any combination of 2 or more cities, villages, or towns under s. 66.0301  
4 (2).

5           **SECTION 53.** 66.0602 (3) (a) and (b) of the statutes are repealed.

6           **SECTION 54.** 66.0607 (1) of the statutes is amended to read:

7           66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608  
8 (3m), in a county, city, village, town, or school district, all disbursements from the  
9 treasury shall be made by the treasurer upon the written order of the county, city,  
10 village, town, or school clerk after proper vouchers have been filed in the office of the  
11 clerk. If the statutes provide for payment by the treasurer without an order of the  
12 clerk, the clerk shall draw and deliver to the treasurer an order for the payment  
13 before or at the time that the payment is required to be made by the treasurer. This  
14 section applies to all special and general provisions of the statutes relative to the  
15 disbursement of money from the county, city, village, town, or school district treasury  
16 except s. 67.10 (2).

17           **SECTION 55.** 66.0608 (title) of the statutes is renumbered 66.0608 (3m) (title).

18           **SECTION 56.** 66.0608 (title) of the statutes is created to read:

19           **66.0608 (title) Protective services.**

20           **SECTION 57.** 66.0608 (1) (fm) of the statutes is created to read:

21           66.0608 (1) (fm) “Political subdivision” means a city, village, town, or county.

22           **SECTION 58.** 66.0608 (2) of the statutes is renumbered 66.0608 (3m) (a), and  
23 66.0608 (3m) (a) (intro.) and 2., as renumbered, are amended to read:

**ASSEMBLY BILL 245****SECTION 58**

1           66.0608 **(3m)** (a) *General authority.* (intro.) Subject to ~~subs. (3) and (4) pars.~~  
2 (b) and (c), the governing body of a municipality may enact an ordinance that does  
3 all of the following:

4           2. Gives the municipality's fire department, emergency medical services  
5 practitioner department, or emergency medical responder department, through the  
6 official or employee described under ~~par. (a) subd. 1.~~, exclusive control over the  
7 expenditure of volunteer funds of the department for which the individual serves as  
8 an official or employee in an account described under ~~par. (a) subd. 1.~~

9           **SECTION 59.** 66.0608 (2m) of the statutes is created to read:

10           66.0608 **(2m)** MAINTENANCE OF EFFORT. (a) 1. Beginning July 1, 2024, annually  
11 not later than July 1, except as provided in par. (c), all of the following apply:

12           1. A city, village, or town with a population of greater than 20,000 shall certify  
13 to the department of revenue that the city, village, or town has maintained a level  
14 of law enforcement that is at least equivalent to that provided in the city, village, or  
15 town in the previous year. The certification shall include a statement under par. (b)  
16 1. from the person in charge of providing law enforcement service for the city, village,  
17 or town, or for the city, village, or town under contract to provide this service.

18           2. A political subdivision shall certify to the department of revenue that the  
19 political subdivision has maintained a level of fire protective and emergency medical  
20 service that is at least equivalent to that provided in the political subdivision in the  
21 previous year. The certification shall include a statement under par. (b) 2. from the  
22 person in charge of providing fire protective and emergency medical services for the  
23 political subdivision, or for the political subdivision under contract to provide this  
24 service.

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1           3. A certification under this paragraph is not required to certify the same items  
2 under par. (b) or (c) that were certified in a prior statement.

3           (b) 1. Except as provided in par. (c) 1., a statement that certifies that any 2 of  
4 the following have been maintained at a level at least equivalent to the previous year:

5           a. The political subdivision's expenditures, not including capital expenditures,  
6 for law enforcement services.

7           b. The number of full-time equivalent officers employed by or assigned to the  
8 political subdivision.

9           c. The number of citations for moving traffic violations under chs. 341 to 349  
10 or local ordinances in conformity therewith issued within the political subdivision by  
11 law enforcement agencies.

12           d. The number of arrests made and citations issued for violations other than  
13 those described under subd. 1. c. within the political subdivision.

14           2. Except as provided in par. (c) 1., a statement that certifies that any 2 of the  
15 following have been maintained at a level at least equivalent to the previous year:

16           a. The political subdivision's expenditures, not including capital expenditures,  
17 for fire protective and emergency medical services.

18           b. The number of full-time equivalent fire fighters and emergency medical  
19 services personnel employed by or assigned to the political subdivision.

20           c. The level of training of and maintenance of licensure for fire fighters and  
21 emergency medical services personnel providing fire protective and emergency  
22 medical services within the political subdivision.

23           d. Response times for fire protective and emergency medical services  
24 throughout the political subdivision, adjusted for the location of calls for service.

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1 (c) 1. If a political subdivision failed to make a certification under par. (b) 1. or  
2 2. in the previous year, in making the certification under par. (b) 1. or 2., the political  
3 subdivision shall certify that the political subdivision has maintained a level of law  
4 enforcement or fire protective and emergency medical service that is at least  
5 equivalent to that provided in the most recent year that the political subdivision  
6 made a certification under par. (b) 1. or 2. or to that provided in 2023, whichever year  
7 is most recent.

8 2. If a political subdivision is unable to make a certification under par. (b) 1. or  
9 2. because in the previous year the political subdivision consolidated law  
10 enforcement or fire protective and emergency medical services with another political  
11 subdivision or entered into a contract with a private entity to provide fire protective  
12 or emergency medical services, the political subdivision, in lieu of the certification  
13 under par. (b) 1. or 2., may certify to the department of revenue that the political  
14 subdivision has maintained a level of law enforcement or fire protection and  
15 emergency medical service that is at least equivalent to that provided in the political  
16 subdivision in the previous year, but cannot provide a statement under par. (b) 1. or  
17 2. because of the consolidation or contract. This subdivision applies only to the year  
18 following consolidation or entry into a contract.

19 3. A political subdivision that has established or joined a newly established law  
20 enforcement agency or fire protection and emergency medical service agency within  
21 the previous 2 years may provide a certified statement to that effect, in lieu of  
22 certification under par. (b) 1. or 2.

23 4. If law enforcement services in a town are provided solely by the county sheriff  
24 on a noncontractual basis, the town may provide a certified statement to that effect,  
25 in lieu of certification under par. (b) 1.



**ASSEMBLY BILL 245****SECTION 60**

1           **SECTION 60.** 66.0608 (3) of the statutes is renumbered 66.0608 (3m) (b) and  
2 amended to read:

3           66.0608 **(3m)** (b) *Limitations, requirements.* An ordinance enacted under sub.  
4 ~~(2)~~ par. (a) may include any of the following limitations or requirements:

5           1. A limit on the type and amount of funds that may be deposited into the  
6 account described under sub. ~~(2)~~ par. (a) 1.

7           2. A limit on the amount of withdrawals from the account described under sub.  
8 ~~(2)~~ par. (a) 1. that may be made, and a limit on the purposes for which such  
9 withdrawals may be made.

10          3. Reporting and audit requirements that relate to the account described under  
11 sub. ~~(2)~~ par. (a) 1.

12          **SECTION 61.** 66.0608 (4) of the statutes is renumbered 66.0608 (3m) (c) and  
13 amended to read:

14          66.0608 **(3m)** (c) *Ownership of funds.* Notwithstanding an ordinance enacted  
15 under sub. ~~(2)~~ par. (a), volunteer funds shall remain the property of the municipality  
16 until the funds are disbursed.

17          **SECTION 62.** 66.1105 (2) (d) of the statutes is repealed.

18          **SECTION 63.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

19          66.1105 **(2)** (f) 1. c. Real property assembly costs, meaning any deficit incurred  
20 resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within  
21 a tax incremental district for consideration which is less than its cost to the city.

22          **SECTION 64.** 66.1105 (2) (f) 2. e. of the statutes is amended to read:

23          66.1105 **(2)** (f) 2. e. For a tax incremental district in the city of Milwaukee, direct  
24 or indirect expenses related to developing, constructing, or operating a rail fixed  
25 guideway transportation system, as defined in s. 85.066 (1), in the city of Milwaukee.

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1 This subdivision 2. e. does not apply to the development or construction of a rail fixed  
2 guideway transportation system route traversing Clybourn St. and Michigan St.,  
3 referred to as the “Lakefront Line.”

4 **SECTION 65.** 66.1105 (2) (i) 2. of the statutes is amended to read:

5 66.1105 (2) (i) 2. For purposes of any agreement between the taxing jurisdiction  
6 and a developer regarding the tax incremental district entered into prior to April 5,  
7 2018 the effective date of this subdivision ... [LRB inserts date], “tax increment”  
8 includes the amount that a taxing jurisdiction is obligated to attribute to a tax  
9 incremental district under s. 79.096 (3).

10 **SECTION 66.** 66.1105 (5) (j) of the statutes is created to read:

11 66.1105 (5) (j) Upon receiving a written application from the city clerk, in a  
12 form prescribed by the department of revenue, the department shall recalculate the  
13 base value of a tax incremental district affected by 2023 Wisconsin Act ... (this act)  
14 to remove the value of the personal property. A request received under this  
15 paragraph no later than October 31 is effective in the year following the year in which  
16 the request is made. A request received after October 31 is effective in the 2nd year  
17 following the year in which the request is made.

18 **SECTION 67.** 66.1106 (1) (k) of the statutes is amended to read:

19 66.1106 (1) (k) “Taxable property” means all real ~~and personal~~ taxable property  
20 located in an environmental remediation tax incremental district.

21 **SECTION 68.** 66.1106 (4) (e) of the statutes is created to read:

22 66.1106 (4) (e) Upon receiving a written application from the clerk of a political  
23 subdivision, in a form prescribed by the department of revenue, the department shall  
24 recalculate the base value of a tax incremental district affected by 2023 Wisconsin  
25 Act ... (this act) to remove the value of the personal property. A request received

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1 under this paragraph no later than October 31 is effective in the year following the  
2 year in which the request is made. A request received after October 31 is effective  
3 in the 2nd year following the year in which the request is made.

4 **SECTION 69.** 70.015 of the statutes is created to read:

5 **70.015 Sunset.** Beginning with the property tax assessments as of January  
6 1, 2024, no tax shall be levied under this chapter on personal property.

7 **SECTION 70.** 70.02 of the statutes is amended to read:

8 **70.02 Definition of general property.** General property is all the taxable  
9 real and personal property defined in ss. 70.03 and 70.04 except that which is taxed  
10 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property  
11 includes manufacturing property subject to s. 70.995, but assessment of that  
12 property shall be made according to s. 70.995.

13 **SECTION 71.** 70.04 (1r) of the statutes is amended to read:

14 **70.04 (1r)** ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and  
15 lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at  
16 home or abroad; ferry boats, including the franchise for running the same; ice cut and  
17 stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ and manufacturing  
18 machinery and equipment as defined in s. 70.11 (27), ~~and entire property of~~  
19 ~~companies defined in s. 76.28 (1), located entirely within one taxation district.~~

20 **SECTION 72.** 70.043 of the statutes is repealed.

21 **SECTION 73.** 70.05 (5) (a) 1. of the statutes is amended to read:

22 **70.05 (5) (a) 1.** "Assessed value" means with respect to each taxation district  
23 the total values established under ss. s. 70.32 ~~and 70.34~~, but excluding  
24 manufacturing property subject to assessment under s. 70.995.

25 **SECTION 74.** 70.10 of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 74**

1           **70.10 Assessment, when made, exemption.** The assessor shall assess all  
2 real and personal taxable property as of the close of January 1 of each year. Except  
3 in cities of the 1st class and 2nd class cities that have a board of assessors under s.  
4 70.075, the assessment shall be finally completed before the first Monday in April.  
5 All real property conveyed by condemnation or in any other manner to the state, any  
6 county, city, village or town by gift, purchase, tax deed or power of eminent domain  
7 before January 2 in such year shall not be included in the assessment. Assessment  
8 of manufacturing property subject to s. 70.995 shall be made according to that  
9 section.

10           **SECTION 75.** 70.11 (42) of the statutes is repealed.

11           **SECTION 76.** 70.111 (28) of the statutes is created to read:

12           **70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY.** (a) Beginning  
13 with the property tax assessments applicable to the January 1, 2024, assessment  
14 year, personal property, as defined in s. 70.04, including steam and other vessels,  
15 furniture, and equipment.

16           (b) The exemption under par. (a) does not apply to the following:

17           1. Property assessed as real property under s. 70.17 (3).

18           2. Property subject to taxation under s. 76.025 (2).

19           (c) A taxing jurisdiction may include the most recent valuation of personal  
20 property described under par. (a) that is located in the taxing jurisdiction for  
21 purposes of complying with debt limitations applicable to the jurisdiction.

22           **SECTION 77.** 70.119 (3) (c) of the statutes is amended to read:

23           **70.119 (3) (c)** "Municipality" means cities, villages, towns, counties, and  
24 metropolitan sewerage districts with general taxing authority, except that for

**ASSEMBLY BILL 245****SECTION 77**

1 distributions after December 31, 2023, “municipality” does not include counties and  
2 metropolitan sewerage districts.

3 **SECTION 78.** 70.13 (1) of the statutes is amended to read:

4 70.13 (1) ~~All~~ For assessments made before January 1, 2024, all personal  
5 property shall be assessed in the assessment district where the same is located or  
6 customarily kept except as otherwise specifically provided. Personal property in  
7 transit within the state on the first day of January shall be assessed in the district  
8 in which the same is intended to be kept or located, and personal property having no  
9 fixed location shall be assessed in the district where the owner or the person in charge  
10 or possession thereof resides, except as provided in sub. (5).

11 **SECTION 79.** 70.13 (2) of the statutes is amended to read:

12 70.13 (2) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber  
13 in transit, which are to be sawed or manufactured in any mill in this state, shall be  
14 deemed located and shall be assessed in the district in which such mill is located.  
15 Saw logs or timber shall be deemed in transit when the same are being transported  
16 either by water or rail, but when such logs or timber are banked, decked, piled or  
17 otherwise temporarily stored for transportation in any district, they shall be deemed  
18 located, and shall be assessed in such district.

19 **SECTION 80.** 70.13 (3) of the statutes is amended to read:

20 70.13 (3) ~~On~~ For assessments made before January 1, 2024, on or before the  
21 tenth day of January in each year the owner of logs or timber in transit shall furnish  
22 the assessor of the district in which the mill at which the logs or timber will be sawed  
23 or manufactured is located a verified statement of the amount, character and value  
24 of all the logs and timber in transit on the first day of January preceding, and the  
25 owner of the logs or timber shall furnish to the assessor of the district in which the

**ASSEMBLY BILL 245****SECTION 80**

1 logs and timber were located on the first day of January preceding, a like verified  
2 statement of the amount, character and value thereof. Any assessment made in  
3 accordance with the owner's statement shall be valid and binding on the owner  
4 notwithstanding any subsequent change as to the place where the same may be  
5 sawed or manufactured. If the owner of the logs or timber shall fail or refuse to  
6 furnish the statement herein provided for, or shall intentionally make a false  
7 statement, that owner shall be subject to the penalties prescribed by s. 70.36.

8 **SECTION 81.** 70.13 (7) of the statutes is amended to read:

9 70.13 (7) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber  
10 removed from public lands during the year next preceding the first day of January  
11 or having been removed from such lands and in transit therefrom on the first day of  
12 January, shall be deemed located and assessed in the assessment district wherein  
13 such public lands are located and shall be assessed in no other assessment district.  
14 Saw logs or timber shall be deemed in transit when the same are being transported.  
15 On or before January 10 in each year the owner of such logs or timber shall furnish  
16 the assessor of the assessment district wherein they are assessable a verified  
17 statement of the amount, character and value of all such logs and timber. If the  
18 owner of any such logs or timber shall fail or refuse to furnish such statement or shall  
19 intentionally make a false statement, he or she is subject to the penalties prescribed  
20 by s. 70.36. This subsection shall supersede any provision of law in conflict  
21 therewith. The term "owner" as used in this subsection is deemed to mean the person  
22 owning the logs or timber at the time of severing. "Public lands" as used in this  
23 subsection shall mean lands owned by the United States of America, the state of  
24 Wisconsin or any political subdivision of this state.

25 **SECTION 82.** 70.15 (2) of the statutes is amended to read:

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1           70.15 (2) The owner of any steam vessel, barge, boat or other water craft,  
2           hailing from any port of this state, “and so employed regularly in interstate traffic,”  
3           desiring to comply with the terms of this section, shall annually, on or before the first  
4           day of January, file with the clerk of such town, village or city a verified statement,  
5           in writing, containing the name, port of hail, tonnage and name of owner of such  
6           steam vessel, barge, boat or other water craft, and shall thereupon pay into the said  
7           treasury of such town, village or city a sum equal to one cent per net ton of the  
8           registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.  
9           All vessels, boats or other water craft not regularly employed in interstate traffic and  
10          all private yachts or pleasure boats belonging to inhabitants of this state, whether  
11          at home or abroad, shall be taxed as personal property for taxes levied before  
12          January 1, 2024.

13           **SECTION 83.** 70.17 (1) of the statutes is amended to read:

14           70.17 (1) Real property shall be entered in the name of the owner, if known to  
15           the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
16           without any name. The person holding the contract or certificate of sale of any real  
17           property contracted to be sold by the state, but not conveyed, shall be deemed the  
18           owner for such purpose. The undivided real estate of any deceased person may be  
19           entered to the heirs of such person without designating them by name. The real  
20           estate of an incorporated company shall be entered in the same manner as that of an  
21           individual. ~~Improvements on leased lands may be assessed either as real property~~  
22           ~~or personal property.~~

23           **SECTION 84.** 70.17 (3) of the statutes is created to read:

24           70.17 (3) Beginning with the property tax assessments as of January 1, 2024,  
25           manufactured and mobile homes, not otherwise exempt from taxation under s.

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1 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,  
2 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures  
3 on forest croplands, and buildings, improvements, and fixtures on managed forest  
4 lands shall be assessed as real property. If buildings, improvements, and fixtures,  
5 but not the underlying land, are leased to a person other than the landowner or if the  
6 buildings, improvements, and fixtures are owned by a person other than the  
7 landowner, the assessor may create a separate tax parcel for the buildings,  
8 improvements, and fixtures and assess the buildings, improvements, and fixtures as  
9 real property to the owner of the buildings, improvements, and fixtures. The  
10 assessor may also create a tax parcel, as provided under s. 70.27, for buildings,  
11 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures  
12 on forest croplands, and buildings, improvements, and fixtures on managed forest  
13 lands and assess the buildings, improvements, and fixtures as real property to the  
14 owner of the buildings, improvements, and fixtures. For purposes of this subsection,  
15 “buildings, improvements and fixtures” does not include any property defined in s.  
16 70.04.

17 **SECTION 85.** 70.174 of the statutes is amended to read:

18 **70.174 Improvements on government-owned land.** Improvements made  
19 by any person on land within this state owned by the United States ~~may~~ shall be  
20 assessed either as real ~~or personal~~ property to the person making the same, if  
21 ascertainable, and otherwise to the occupant thereof or the person receiving benefits  
22 ~~therefrom, as provided under s. 70.17 (3).~~

23 **SECTION 86.** 70.18 (1) of the statutes is amended to read:

24 **70.18 (1) Personal** For assessments made before January 1, 2024, personal  
25 property shall be assessed to the owner thereof, except that when it is in the charge



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1 or possession of some person other than the owner it may be assessed to the person  
2 so in charge or possession of the same. Telegraph and telephone poles, posts, railroad  
3 ties, lumber, and all other manufactured forest products shall be deemed to be in the  
4 charge or possession of the person in occupancy or possession of the premises upon  
5 which the same shall be stored or piled, and the same shall be assessed to such  
6 person, unless the owner or some other person residing in the same assessment  
7 district, shall be actually and actively in charge and possession thereof, in which case  
8 it shall be assessed to such resident owner or other person so in actual charge or  
9 possession; but nothing contained in this subsection shall affect or change the rules  
10 prescribed in s. 70.13 respecting the district in which such property shall be assessed.

11 **SECTION 87.** 70.18 (2) of the statutes is amended to read:

12 70.18 (2) ~~Goods~~ For assessments made before January 1, 2024, goods, wares  
13 and merchandise in storage in a commercial storage warehouse or on a public wharf  
14 shall be assessed to the owner thereof and not to the warehouse or public wharf, if  
15 the operator of the warehouse or public wharf furnishes to the assessor the names  
16 and addresses of the owners of all goods, wares and merchandise not exempt from  
17 taxation.

18 **SECTION 88.** 70.19 of the statutes is amended to read:

19 **70.19 Assessment, how made; liability and rights of representative. (1)**  
20 ~~When~~ For assessments made before January 1, 2024, when personal property is  
21 assessed under s. 70.18 (1) to a person in charge or possession of the personal  
22 property other than the owner, the assessment of that personal property shall be  
23 entered upon the assessment roll separately from the assessment of that person's  
24 own personal property, adding to the person's name upon the tax roll words briefly  
25 indicating that the assessment is made to the person as the person in charge or

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1 possession of the property. The failure to enter the assessment separately or to  
2 indicate the representative capacity or other relationship of the person assessed  
3 shall not affect the validity of the assessment.

4 (2) The For assessments made before January 1, 2024, the person assessed  
5 under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The  
6 person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against  
7 the owner of the property for the amount of the taxes; has a lien for that amount upon  
8 the property with the rights and remedies for the preservation and enforcement of  
9 that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of  
10 the property until the owner of the property pays the tax on the property or  
11 reimburses the person assessed for the tax. The lien and right of possession relate  
12 back and exist from the time that the assessment is made, but may be released and  
13 discharged by giving to the person assessed such undertaking or other indemnity as  
14 the person accepts or by giving the person assessed a bond in the amount and with  
15 the sureties as is directed and approved by the circuit court of the county in which  
16 the property is assessed, upon 8 days' notice to the person assessed. The bond shall  
17 be conditioned to hold the person assessed free and harmless from all costs, expense,  
18 liability, or damage by reason of the assessment.

19 **SECTION 89.** 70.20 of the statutes is amended to read:

20 **70.20 Owner's liability when personalty assessed to another; action to**  
21 **collect.** (1) When For assessments made before January 1, 2024, when personal  
22 property shall be assessed to some person in charge or possession thereof, other than  
23 the owner, such owner as well as the person so in charge or possession shall be liable  
24 for the taxes levied pursuant to such assessment; and the liability of such owner may  
25 be enforced in a personal action as for a debt. Such action may be brought in the name

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1 of the town, city or village in which such assessment was made, if commenced before  
2 the time fixed by law for the return of delinquent taxes, by direction of the treasurer  
3 or tax collector of such town, city or village. If commenced after such a return, it shall  
4 be brought in the name of the county or other municipality to the treasurer or other  
5 officer of which such return shall be made, by direction of such treasurer or other  
6 officer. Such action may be brought in any court of this state having jurisdiction of  
7 the amount involved and in which jurisdiction may be obtained of the person of such  
8 owner or by attachment of the property of such owner.

9 (2) ~~The~~ For assessments made before January 1, 2024, the remedy of  
10 attachment may be allowed in such action upon filing an affidavit of the officer by  
11 whose direction such action shall be brought, showing the assessment of such  
12 property in the assessment district, the amount of tax levied pursuant thereto, that  
13 the defendant was the owner of such property at the time as of which the assessment  
14 thereof was made, and that such tax remains unpaid in whole or in part, and the  
15 amount remaining unpaid. The proceedings in such actions and for enforcement of  
16 the judgment obtained therein shall be the same as in ordinary actions for debt as  
17 near as may be, but no property shall be exempt from attachment or execution issued  
18 upon a judgment against the defendant in such action.

19 (3) ~~The~~ For assessments made before January 1, 2024, and taxes levied before  
20 January 1, 2024, the assessment and tax rolls in which such assessment and tax  
21 shall be entered shall be prima facie evidence of such assessment and tax and of the  
22 justice and regularity thereof; and the same, with proof of the ownership of such  
23 property by the defendant at the time as of which the assessment was made and of  
24 the nonpayment of such tax, shall be sufficient to establish the liability of the  
25 defendant. Such liability shall not be affected and such action shall not be defeated

**ASSEMBLY BILL 245****SECTION 89**

1 by any omission or irregularity in the assessment or tax proceedings not affecting the  
2 substantial justice and equity of the tax. The provisions of this section shall not  
3 impair or affect the remedies given by other provisions of law for the collection or  
4 enforcement of such tax against the person to whom the property was assessed.

5 **SECTION 90.** 70.21 (1) of the statutes is amended to read:

6 70.21 (1) ~~Except~~ For assessments made before January 1, 2024, except as  
7 provided in sub. (2), the personal property of a partnership may be assessed in the  
8 names of the persons composing the partnership, so far as known or in the firm name  
9 or title under which the partnership business is conducted, and each partner shall  
10 be liable for the taxes levied on the partnership's personal property.

11 **SECTION 91.** 70.21 (1m) (intro.) of the statutes is amended to read:

12 70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1,  
13 2024, undistributed personal property belonging to the estate of a decedent shall be  
14 assessed as follows:

15 **SECTION 92.** 70.21 (2) of the statutes is amended to read:

16 70.21 (2) ~~The~~ For assessments made before January 1, 2024, the personal  
17 property of a limited liability partnership shall be assessed in the name of the  
18 partnership, and each partner shall be liable for the taxes levied thereon only to the  
19 extent permitted under s. 178.0306.

20 **SECTION 93.** 70.22 (1) of the statutes is amended to read:

21 70.22 (1) ~~In~~ For assessments made before January 1, 2024, in case one or more  
22 of 2 or more personal representatives or trustees of the estate of a decedent who died  
23 domiciled in this state are not residents of the state, the taxable personal property  
24 belonging to the estate shall be assessed to the personal representatives or trustees  
25 residing in this state. In case there are 2 or more personal representatives or trustees

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1 of the same estate residing in this state, but in different taxation districts, the  
2 assessment of the taxable personal property belonging to the estate shall be in the  
3 names of all of the personal representatives or trustees of the estate residing in this  
4 state. In case no personal representative or trustee resides in this state, the taxable  
5 personal property belonging to the estate may be assessed in the name of the  
6 personal representative or trustee, or in the names of all of the personal  
7 representatives or trustees if there are more than one, or in the name of the estate.

8 **SECTION 94.** 70.22 (2) (a) of the statutes is amended to read:

9 70.22 (2) (a) The For taxes levied before January 1, 2024, the taxes imposed  
10 pursuant to an assessment under sub. (1) may be enforced as a claim against the  
11 estate, upon presentation of a claim for the taxes by the treasurer of the taxation  
12 district to the court in which the proceedings for the probate of the estate are  
13 pending. Upon due proof, the court shall allow and order the claim to be paid.

14 **SECTION 95.** 70.27 (1) of the statutes is amended to read:

15 70.27 (1) **WHO MAY ORDER.** Whenever any area of platted or unplatted land or  
16 land and the buildings, improvements, and fixtures on that land is owned by 2 or  
17 more persons in severalty, and when in the judgment of the governing body having  
18 jurisdiction, the description of one or more of the different parcels thereof cannot be  
19 made sufficiently certain and accurate for the purposes of assessment, taxation, or  
20 tax title procedures without noting the correct metes and bounds of the same, or  
21 when such gross errors exist in lot measurements or locations that difficulty is  
22 encountered in locating new structures, public utilities, or streets, such governing  
23 body may cause a plat to be made for such purposes. Such plat shall be called  
24 “assessor’s plat,” and shall plainly define the boundary of each parcel, building,  
25 improvement, and fixture, and each street, alley, lane, or roadway, or dedication to

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1 public or special use, as such is evidenced by the records of the register of deeds or  
2 a court of record. Such plats in cities may be ordered by the city council, in villages  
3 by the village board, in towns by the town board, or the county board. A plat or part  
4 of a plat included in an assessor's plat shall be deemed vacated to the extent it is  
5 included in or altered by an assessor's plat. The actual and necessary costs and  
6 expenses of making assessors' plats shall be paid out of the treasury of the city,  
7 village, town, or county whose governing body ordered the plat, and all or any part  
8 of such cost may be charged to the land, without inclusion of improvements, so  
9 platted in the proportion that the last assessed valuation of each parcel bears to the  
10 last assessed total valuation of all ~~lands~~ property included in the assessor's plat, and  
11 collected as a special assessment on such land property, as provided by s. 66.0703.

12 **SECTION 96.** 70.27 (3) (a) of the statutes is amended to read:

13 70.27 (3) (a) Reference to any land, or land and the buildings, improvements,  
14 and fixtures on that land as it the reference appears on a recorded assessor's plat is  
15 deemed sufficient for purposes of assessment and taxation. Conveyance may be  
16 made by reference to such plat and shall be as effective to pass title to the land so  
17 described as it would be if the same premises had been described by metes and  
18 bounds. Such plat or record thereof shall be received in evidence in all courts and  
19 places as correctly describing the several parcels of land or land and the buildings,  
20 improvements, and fixtures on that land therein designated. After an assessor's plat  
21 has been made and recorded with the register of deeds as provided by this section,  
22 all conveyances of lands or land and the buildings, improvements, and fixtures on  
23 that land included in such assessor's plat shall be by reference to such plat. Any  
24 instrument dated and acknowledged after September 1, 1955, purporting to convey,  
25 mortgage, or otherwise give notice of an interest in land or land and the buildings,

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1 improvements, and fixtures on that land that is within or part of an assessor's plat  
2 shall describe the affected land by the name of the assessor's plat, lot, block, or outlot.

3 **SECTION 97.** 70.27 (4) of the statutes is amended to read:

4 70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may  
5 be made at any time by the governing body by recording with the register of deeds  
6 a plat of the area affected by such amendment or correction, made and authenticated  
7 as provided by this section. It shall not be necessary to refer to any amendment of  
8 the plat, but all assessments or instruments wherein any parcel of land is or land and  
9 the buildings, improvements, and fixtures on that land are described as being in an  
10 assessor's plat, shall be construed to mean the assessor's plat of lands or land and  
11 the buildings, improvements, and fixtures on that land with its amendments or  
12 corrections as it stood on the date of making such assessment or instrument, or such  
13 plats may be identified by number. This subsection does not prohibit the division of  
14 lands or land and the buildings, improvements, and fixtures on that land that are  
15 included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by  
16 certified survey map, as provided in s. 236.34.

17 **SECTION 98.** 70.27 (5) of the statutes is amended to read:

18 70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a  
19 professional land surveyor licensed under ch. 443 and shall survey and lay out the  
20 boundaries of each parcel, building, improvement, fixture, street, alley, lane,  
21 roadway, or dedication to public or private use, according to the records of the register  
22 of deeds, and whatever evidence that may be available to show the intent of the buyer  
23 and seller, in the chronological order of their conveyance or dedication, and set  
24 temporary monuments to show the results of such survey which shall be made  
25 permanent upon recording of the plat as provided for in this section. The map shall

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1 be at a scale of not more than 100 feet per inch, unless waived in writing by the  
2 department of administration under s. 236.20 (2) (L). The owners of record of lands  
3 or the land and the buildings, improvements, and fixtures on that land in the plat  
4 shall be notified by certified letter mailed to their last-known addresses, in order  
5 that they shall have opportunity to examine the map, view the temporary  
6 monuments, and make known any disagreement with the boundaries as shown by  
7 the temporary monuments. It is the duty of the professional land surveyor making  
8 the plat to reconcile any discrepancies that may be revealed so that the plat as  
9 certified to the governing body is in conformity with the records of the register of  
10 deeds as nearly as is practicable. When boundary lines between adjacent parcels, as  
11 evidenced on the ground, are mutually agreed to in writing by the owners of record,  
12 those lines shall be the true boundaries for all purposes thereafter, even though they  
13 may vary from the metes and bounds descriptions previously of record. Such written  
14 agreements shall be recorded in the office of the register of deeds. On every assessor's  
15 plat, as certified to the governing body, shall appear the document number of the  
16 record and, if given on the record, the volume and page where the record is recorded  
17 for the record that contains the metes and bounds description of each parcel, as  
18 recorded in the office of the register of deeds, which shall be identified with the  
19 number by which such parcel is designated on the plat, except that a lot that has been  
20 conveyed or otherwise acquired but upon which no deed is recorded in the office of  
21 register of deeds may be shown on an assessor's plat and when so shown shall contain  
22 a full metes and bounds description.

23 **SECTION 99.** 70.27 (7) (b) of the statutes is amended to read:

24 70.27 (7) (b) A clear and concise description of the land or the land and the  
25 buildings, improvements, and fixtures on that land so surveyed and mapped, by



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1 government lot, quarter quarter-section, township, range and county, or if located  
2 in a city or village or platted area, then according to the plat; otherwise by metes and  
3 bounds beginning with some corner marked and established in the United States  
4 land survey.

5 **SECTION 100.** 70.29 of the statutes is amended to read:

6 **70.29 Personalty, how entered.** ~~The~~ For assessments made before January  
7 1, 2024, the assessor shall place in one distinct and continuous part of the assessment  
8 roll all the names of persons assessed for personal property, with a statement of such  
9 property in each village in the assessor's assessment district, and foot up the  
10 valuation thereof separately; otherwise the assessor shall arrange all names of  
11 persons assessed for personal property on the roll alphabetically so far as convenient.  
12 The assessor shall also place upon the assessment roll, in a separate column and  
13 opposite the name of each person assessed for personal property, the number of the  
14 school district in which such personal property is subject to taxation.

15 **SECTION 101.** 70.30 (intro.) of the statutes is amended to read:

16 **70.30 Aggregate values.** (intro.) ~~Every~~ For assessments made before  
17 January 1, 2024, every assessor shall ascertain and set down in separate columns  
18 prepared for that purpose on the assessment roll and opposite to the names of all  
19 persons assessed for personal property the number and value of the following named  
20 items of personal property assessed to such person, which shall constitute the  
21 assessed valuation of the several items of property therein described, to wit:

22 **SECTION 102.** 70.34 of the statutes is amended to read:

23 **70.34 Personalty.** ~~All~~ For assessments made before January 1, 2024, all  
24 articles of personal property shall, as far as practicable, be valued by the assessor  
25 upon actual view at their true cash value; and after arriving at the total valuation

**ASSEMBLY BILL 245****SECTION 102**

1 of all articles of personal property which the assessor shall be able to discover as  
2 belonging to any person, if the assessor has reason to believe that such person has  
3 other personal property or any other thing of value liable to taxation, the assessor  
4 shall add to such aggregate valuation of personal property an amount which, in the  
5 assessor's judgment, will render such aggregate valuation a just and equitable  
6 valuation of all the personal property liable to taxation belonging to such person. In  
7 carrying out the duties imposed on the assessor by this section, the assessor shall act  
8 in the manner specified in the Wisconsin property assessment manual provided  
9 under s. 73.03 (2a).

10 **SECTION 103.** 70.345 of the statutes is amended to read:

11 **70.345 Legislative intent; department of revenue to supply**  
12 **information.** The For assessments made before January 1, 2024, the assessor shall  
13 exercise particular care so that personal property as a class on the assessment rolls  
14 bears the same relation to statutory value as real property as a class. To assist the  
15 assessor in determining the true relationship between real estate and personal  
16 property the department of revenue shall make available to local assessors  
17 information including figures indicating the relationship between personal property  
18 and real property on the last assessment rolls.

19 **SECTION 104.** 70.35 (1) of the statutes is amended to read:

20 **70.35 (1)** ~~To~~ For assessments made before January 1, 2024, to determine the  
21 amount and value of any personal property for which any person, firm, or corporation  
22 should be assessed, any assessor may examine such person or the managing agent  
23 or officer of any firm or corporation under oath as to all such items of personal  
24 property, the taxable value thereof as defined in s. 70.34 if the property is taxable.  
25 In the alternative the assessor may require such person, firm, or corporation to

**ASSEMBLY BILL 245****SECTION 104**

1 submit a return of such personal property and of the taxable value thereof. There  
2 shall be annexed to such return the declaration of such person or of the managing  
3 agent or officer of such firm or corporation that the statements therein contained are  
4 true.

5 **SECTION 105.** 70.35 (2) of the statutes is amended to read:

6 70.35 (2) The For assessments made before January 1, 2024, the return shall  
7 be made and all the information therein requested given by such person on a form  
8 prescribed by the assessor with the approval of the department of revenue which  
9 shall provide suitable schedules for such information bearing on value as the  
10 department deems necessary to enable the assessor to determine the true cash value  
11 of the taxable personal property that is owned or in the possession of such person on  
12 January 1 as provided in s. 70.10. The return may contain methods of deriving  
13 assessable values from book values and for the conversion of book values to present  
14 values, and a statement as to the accounting method used. No person shall be  
15 required to take detailed physical inventory for the purpose of making the return  
16 required by this section.

17 **SECTION 106.** 70.35 (3) of the statutes is amended to read:

18 70.35 (3) Each For assessments made before January 1, 2024, each return shall  
19 be filed with the assessor on or before March 1 of the year in which the assessment  
20 provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable  
21 extension of time for filing the return. All returns filed under this section shall be  
22 the confidential records of the assessor's office, except that the returns shall be  
23 available for use before the board of review as provided in this chapter. No return  
24 required under this section is controlling on the assessor in any respect in the  
25 assessment of any property.

**ASSEMBLY BILL 245****SECTION 107**

1           **SECTION 107.** 70.35 (4) of the statutes is amended to read:

2           70.35 (4) ~~Any~~ For assessments made before January 1, 2024, any person, firm  
3 or corporation who refuses to so testify or who fails, neglects or refuses to make and  
4 file the return of personal property required by this section shall be denied any right  
5 of abatement by the board of review on account of the assessment of such personal  
6 property unless such person, firm, or corporation shall make such return to such  
7 board of review together with a statement of the reasons for the failure to make and  
8 file the return in the manner and form required by this section.

9           **SECTION 108.** 70.35 (5) of the statutes is amended to read:

10          70.35 (5) ~~In~~ For assessments made before January 1, 2024, in the event that  
11 the assessor or the board of review should desire further evidence they may call upon  
12 other persons as witnesses to give evidence under oath as to the items and value of  
13 the personal property of any such person, firm or corporation.

14          **SECTION 109.** 70.36 (1) of the statutes is amended to read:

15          70.36 (1) ~~Any~~ For assessments made before January 1, 2024, any person in this  
16 state owning or holding any personal property that is subject to assessment,  
17 individually or as agent, trustee, guardian, personal representative, assignee, or  
18 receiver or in some other representative capacity, who intentionally makes a false  
19 statement to the assessor of that person's assessment district or to the board of  
20 review of the assessment district with respect to the property, or who omits any  
21 property from any return required to be made under s. 70.35, with the intent of  
22 avoiding the payment of the just and proportionate taxes on the property, shall forfeit  
23 the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the  
24 knowledge of the assessor or board of review.

25          **SECTION 110.** 70.36 (2) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 110**

1           70.36 (2) ~~It~~ For assessments made before January 1, 2024, it is hereby made  
2 the duty of the district attorney of any county, upon complaint made to the district  
3 attorney by the assessor or by a member of the board of review of the assessment  
4 district in which it is alleged that property has been so withheld from the knowledge  
5 of such assessor or board of review, or not included in any return required by s. 70.35,  
6 to investigate the case forthwith and bring an action in the name of the state against  
7 the person, firm or corporation so complained of. All forfeitures collected under the  
8 provisions of this section shall be paid into the treasury of the taxation district in  
9 which such property had its situs for taxation.

10           **SECTION 111.** 70.43 (2) of the statutes is amended to read:

11           70.43 (2) If the assessor discovers a palpable error in the assessment of a tract  
12 of real estate or an item of personal property, for personal property assessments  
13 made before January 1, 2024, that results in the tract or property having an  
14 inaccurate assessment for the preceding year, the assessor shall correct that error  
15 by adding to or subtracting from the assessment for the preceding year. The result  
16 shall be the true assessed value of the property for the preceding year. The assessor  
17 shall make a marginal note of the correction on that year's assessment roll.

18           **SECTION 112.** 70.44 (1) of the statutes is amended to read:

19           70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2  
20 next previous years or personal property assessments made before January 1, 2024,  
21 and omitted from any of the 2 next previous years, unless previously reassessed for  
22 the same year or years, shall be entered once additionally for each previous year of  
23 such omission, designating each such additional entry as omitted for the year of  
24 omission and affixing a just valuation to each entry for a former year as the same  
25 should then have been assessed according to the assessor's best judgment, and taxes

**ASSEMBLY BILL 245****SECTION 112**

1 shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on  
2 the tax roll for such entry. This section shall not apply to manufacturing property  
3 assessed by the department of revenue under s. 70.995.

4 **SECTION 113.** 70.47 (7) (aa) of the statutes is amended to read:

5 70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
6 to testify to the board by telephone or to contest the amount of any assessment of real  
7 or personal property if the person has refused a reasonable written request by  
8 certified mail of the assessor to enter onto property to conduct an exterior view of the  
9 real or personal property being assessed.

10 **SECTION 114.** 70.47 (15) of the statutes is repealed.

11 **SECTION 115.** 70.49 (2) of the statutes is amended to read:

12 70.49 (2) The value of all real and personal property entered into the  
13 assessment roll to which such affidavit is attached by the assessor shall, in all actions  
14 and proceedings involving such values, be presumptive evidence that all such  
15 properties have been justly and equitably assessed in proper relationship to each  
16 other.

17 **SECTION 116.** 70.50 of the statutes is amended to read:

18 **70.50 Delivery of roll.** Except in counties that have a county assessment  
19 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
20 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
21 in May, deliver the completed assessment roll and all the sworn statements and  
22 valuations of personal property to the clerk of the town, city, or village, who shall file  
23 and preserve them in the clerk's office. On or before the first Monday in April, a  
24 county assessor under s. 70.99 shall deliver the completed assessment roll and all

**ASSEMBLY BILL 245****SECTION 116**

1 sworn statements and valuations of personal property to the clerks of the towns,  
2 cities, and villages in the county, who shall file and preserve them in the clerk's office.

3 **SECTION 117.** 70.52 of the statutes is amended to read:

4 **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
5 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
6 shall correct all double assessments, imperfect descriptions, and other errors  
7 apparent on the roll, and correct the value of parcels of real property not liable to  
8 taxation. The clerk shall add to the roll any parcel of real property not listed on the  
9 assessment roll ~~or item of personal property omitted from the roll~~ and immediately  
10 notify the assessors of the additions and omissions. The assessors shall immediately  
11 view and value the omitted property and certify the valuation to the clerk. The clerk  
12 shall enter the valuation and property classification on the roll, and the valuation  
13 shall be final. To enable the clerk to properly correct defective descriptions, the clerk  
14 may request aid, when necessary, from the county surveyor, whose fees for the  
15 services rendered shall be paid by the city, village, or town.

16 **SECTION 118.** 70.53 (1) (a) of the statutes is repealed.

17 **SECTION 119.** 70.65 (2) (a) 2. of the statutes is amended to read:

18 70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2024, identify  
19 the name and address of the owners of all taxable personal property within the  
20 taxation district and the assessed value of each owner's taxable personal property.

21 **SECTION 120.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

22 70.65 (2) (b) (intro.) With respect to each description of real property and each  
23 owner of taxable personal property and the personal property assessments made  
24 before January 1, 2024:

25 **SECTION 121.** 70.68 (1) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 121**

1           70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1,  
2           2024, in cities authorized to act under s. 74.87, the chief of police shall collect all state,  
3           county, city, school, and other taxes due on personal property as shall then remain  
4           unpaid, and the chief of police shall possess all the powers given by law to town  
5           treasurers for the collection of such taxes, and be subject to the liabilities and entitled  
6           to the same fees as town treasurers in such cases, but such fees shall be turned over  
7           to the city treasurer and become a part of the general fund.

8           **SECTION 122.** 70.73 (1) (b) of the statutes is amended to read:

9           70.73 (1) (b) If a town, village, or city clerk or treasurer discovers that personal  
10          property has been assessed to the wrong person for assessments made before  
11          January 1, 2024, or 2 or more parcels of land belonging to different persons have been  
12          erroneously assessed together on the tax roll, the clerk or treasurer shall notify the  
13          assessor and all parties interested, if the parties are residents of the county, by notice  
14          in writing to appear at the clerk's office at some time, not less than 5 days thereafter,  
15          to correct the assessment roll.

16          **SECTION 123.** 70.73 (1) (c) of the statutes is amended to read:

17          70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
18          the assessment roll shall be corrected by entering the correct names of the persons  
19          liable to assessment, ~~both as to real and personal property,~~ describing each parcel of  
20          land and giving the proper valuation to each parcel separately owned. The total  
21          valuation given to the separate tracts of real estate shall be equal to the valuation  
22          given to the same property when the several parcels were assessed together.

23          **SECTION 124.** 70.73 (1) (d) of the statutes is amended to read:

24          70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~  
25          ~~whose personal property is assessed under this subsection~~ may be made at any time



**ASSEMBLY BILL 245****SECTION 124**

1 before the tax roll is returned to the county treasurer for the year in which the tax  
2 is levied. The valuation ~~or correction of names~~, when made under this subsection,  
3 shall be held just and correct and be final and conclusive.

4 **SECTION 125.** 70.84 of the statutes is amended to read:

5 **70.84 Inequalities may be corrected in subsequent year.** If any such  
6 reassessment cannot be completed in time to take the place of the original  
7 assessment made in such district for said year, the clerk of the district shall levy and  
8 apportion the taxes for that year upon the basis of the original assessment roll, and  
9 when the reassessment is completed the inequalities in the taxes levied under the  
10 original assessment shall be remedied and compensated in the levy and  
11 apportionment of taxes in such district next following the completion of said  
12 reassessment in the following manner: Each tract of real estate, and, as to personal  
13 property assessments made before January 1, 2024, each taxpayer, whose tax shall  
14 be determined by such reassessment to have been relatively too high, shall be  
15 credited a sum equal to the amount of taxes charged on the original assessment in  
16 excess of the amount which would have been charged had such reassessment been  
17 made in time; and each tract of real estate, and, as to personal property assessments  
18 made before January 1, 2024, each taxpayer, whose tax shall be determined by such  
19 reassessment to have been relatively too low, shall be charged, in addition to all other  
20 taxes, a sum equal to the difference between the amount of taxes charged upon such  
21 unequal original assessment and the amount which would have been charged had  
22 such reassessment been made in time. The department of revenue, or its authorized  
23 agent, shall at any time have access to all assessment and tax rolls herein referred  
24 to for the purpose of assisting the local clerk and in order that the results of the  
25 reassessment may be carried into effect.

**ASSEMBLY BILL 245****SECTION 126**

1           **SECTION 126.** 70.855 (1) (intro.) of the statutes is amended to read:

2           70.855 (1) APPLICABILITY. (intro.) The department of revenue shall assess real  
3 ~~and personal~~ property assessed as commercial property under s. 70.32 (2) (a) 2. if all  
4 of the following apply:

5           **SECTION 127.** 70.855 (1) (a) of the statutes is amended to read:

6           70.855 (1) (a) The property owner and the governing body of the municipality  
7 where the property is located submit a written request to the department on or before  
8 March 1 of the year of the assessment to have the department assess the property  
9 owner's real ~~and personal~~ commercial property located in the municipality.

10          **SECTION 128.** 70.855 (1) (b) of the statutes is amended to read:

11          70.855 (1) (b) The written request submitted under par. (a) specifies the ~~items~~  
12 ~~of personal property and~~ parcels of real property for the department's assessment.

13          **SECTION 129.** 70.995 (1) (a) of the statutes is amended to read:

14          70.995 (1) (a) In this section "manufacturing property" includes all ~~lands,~~  
15 ~~buildings, structures and other~~ real property, as defined in s. 70.03, in this state, used  
16 in manufacturing, assembling, processing, fabricating, making, or milling tangible  
17 personal property for profit. Manufacturing property also includes warehouses,  
18 storage facilities, and office structures in this state when the predominant use of the  
19 warehouses, storage facilities, or offices is in support of the manufacturing property,  
20 ~~and all personal property owned or used by any person engaged in this state in any~~  
21 ~~of the activities mentioned, and used in the activity, including raw materials,~~  
22 ~~supplies, machinery, equipment, work in process and finished inventory when~~  
23 ~~located at the site of the activity.~~ Establishments engaged in assembling component  
24 parts of manufactured products are considered manufacturing establishments if the  
25 new product is neither a structure nor other fixed improvement. Materials processed

**ASSEMBLY BILL 245****SECTION 129**

1 by a manufacturing establishment include products of agriculture, forestry, fishing,  
2 mining, and quarrying. For the purposes of this section, establishments which  
3 engage in mining metalliferous minerals are considered manufacturing  
4 establishments.

5 **SECTION 130.** 70.995 (4) of the statutes is amended to read:

6 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
7 one, or some combination, of the processes mentioned in sub. (3) and also for other  
8 purposes, the department of revenue, if satisfied that there is substantial use in one  
9 or some combination of such processes, may assess the property under this section.  
10 For all purposes of this section the department of revenue shall have sole discretion  
11 for the determination of what is substantial use and what description of real property  
12 ~~or what unit of tangible personal property~~ shall constitute “the property” to be  
13 included for assessment purposes, and, in connection herewith, the department may  
14 include in a real property unit, real property owned by different persons. Vacant  
15 property designed for use in manufacturing, assembling, processing, fabricating,  
16 making, or milling tangible property for profit may be assessed under this section or  
17 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
18 that determination. In those specific instances where a portion of a description of  
19 real property includes manufacturing property rented or leased and operated by a  
20 separate person which does not satisfy the substantial use qualification for the entire  
21 property, the local assessor shall assess the entire real property description ~~and all~~  
22 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the  
23 ~~standard manufacturing property report form under sub. (12) as they relate to~~  
24 ~~manufacturing machinery and equipment shall be submitted by such person.~~

25 **SECTION 131.** 70.995 (5) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 131**

1           70.995 (5) The department of revenue shall assess all property of  
2 manufacturing establishments included under subs. (1) and (2), except property not  
3 contiguous with or located within 1,000 feet of the parcel on which the production  
4 process, as defined in s. 70.11 (27) (a) 5., occurs, as of the close of January 1 of each  
5 year, if on or before March 1 of that year the department has classified the property  
6 as manufacturing or the owner of the property has requested, in writing, that the  
7 department make such a classification and the department later does so. A change  
8 in ownership, ~~location,~~ or name of the manufacturing establishment does not  
9 necessitate a new request. In assessing lands from which metalliferous minerals are  
10 being extracted and valued for purposes of the tax under s. 70.375, the value of the  
11 metalliferous mineral content of such lands shall be excluded.

12           **SECTION 132.** 70.995 (5n) of the statutes is created to read:

13           70.995 (5n) (a) If the department of revenue determines that an establishment  
14 is engaged in manufacturing, as described in subs. (1), (2), and (3), the department  
15 may classify the establishment as manufacturing. The establishment shall submit  
16 a written request on or before July 1 of the year for which classification is desired,  
17 as provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment  
18 classified as manufacturing prior to January 1, 2024, is presumed to be engaged in  
19 manufacturing, as described in subs. (1), (2), and (3), and need not submit a request  
20 as provided in this paragraph.

21           (b) The department may at any time investigate or audit requests submitted  
22 under par. (a) and may revoke a classification. A revocation under this paragraph  
23 may not apply retroactively, but shall take effect on the first day of the  
24 establishment's taxable year following the year in which the department issues a

**ASSEMBLY BILL 245****SECTION 132**

1 revocation. An establishment that submits a request under par. (a) shall notify the  
2 department within 60 days of any termination of manufacturing activity.

3 (c) On or before December 31 of the year in which a request is timely submitted  
4 under par. (a), the department shall issue a notice of determination responding to the  
5 timely request. The department may, in its sole discretion, issue a notice of  
6 determination by December 31 for requests received after July 1 of the year in which  
7 classification is desired. The notice shall be in writing and shall be sent by 1st class  
8 mail or electronic mail. In addition, the notice shall specify that objections to the  
9 decision shall be filed with the state board of assessors no later than 60 days after  
10 the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and  
11 that the objection is not filed until the fee is paid.

12 (d) For purposes of this subsection, an objection is considered timely filed if  
13 received by the state board of assessors no later than 60 days after the date of the  
14 notice or sent to the state board of assessors by U.S. postal service certified mail in  
15 a properly addressed envelope, with postage paid, that is postmarked before  
16 midnight of the last day for filing. Neither the board nor the tax appeals commission  
17 may waive the requirement that objections be in writing.

18 (e) The state board of assessors shall investigate any objection timely filed  
19 under par. (d) if the fee specified under par. (c) is paid. The board shall notify the  
20 person objecting or the person's agent of its determination by 1st class mail or  
21 electronic mail.

22 (f) If a determination of the state board of assessors under par. (e) results in an  
23 establishment not being classified as manufacturing, the person having been  
24 notified of the determination shall be deemed to have accepted the determination  
25 unless the person files a petition for review with the clerk of the tax appeals

**ASSEMBLY BILL 245****SECTION 132**

1 commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals  
2 commission.

3 **SECTION 133.** 70.995 (7) (b) of the statutes is amended to read:

4 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's  
5 workload permits and if in the department's judgment it is desirable, the department  
6 of revenue shall complete a field investigation or on-site appraisal at full value under  
7 ~~ss. s.~~ 70.32 (1) and 70.34 of all manufacturing real property in this state.

8 **SECTION 134.** 70.995 (8) (b) 1. of the statutes is amended to read:

9 70.995 (8) (b) 1. The department of revenue shall annually notify each  
10 manufacturer assessed under this section and the municipality in which the  
11 manufacturing property is located of the full value of all real ~~and personal~~ property  
12 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
13 class mail or electronic mail. In addition, the notice shall specify that objections to  
14 valuation, amount, or taxability must be filed with the state board of assessors no  
15 later than 60 days after the date of the notice of assessment, that objections to a  
16 change from assessment under this section to assessment under s. 70.32 (1) must be  
17 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.  
18 or (d) must be paid and that the objection is not filed until the fee is paid. For  
19 purposes of this subdivision, an objection is considered timely filed if received by the  
20 state board of assessors no later than 60 days after the date of the notice or sent to  
21 the state board of assessors by certified mail in a properly addressed envelope, with  
22 postage paid, that is postmarked before midnight of the last day for filing. A  
23 statement shall be attached to the assessment roll indicating that the notices  
24 required by this section have been mailed and failure to receive the notice does not  
25 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,

**ASSEMBLY BILL 245****SECTION 134**

1 the procedures of the tax appeals commission or of the state board of assessors, or  
2 the enforcement of delinquent taxes by statutory means.

3 **SECTION 135.** 70.995 (12) (a) of the statutes is amended to read:

4 70.995 (12) (a) The department of revenue shall prescribe a standard  
5 manufacturing property report form that shall be submitted annually for each real  
6 estate parcel and ~~each personal property account~~ on or before March 1 by all  
7 manufacturers whose property is assessed under this section. The report form shall  
8 contain all information considered necessary by the department and shall include,  
9 without limitation, income and operating statements, fixed asset schedules, and a  
10 report of new construction or demolition. Failure to submit the report shall result  
11 in denial of any right of redetermination by the state board of assessors or the tax  
12 appeals commission. If any property is omitted or understated in the manufacturing  
13 real estate assessment roll in any of the next 5 previous years, or in a manufacturing  
14 personal property assessment roll made before January 1, 2024, the assessor shall  
15 enter the value of the omitted or understated property once for each previous year  
16 of the omission or understatement. The assessor shall affix a just valuation to each  
17 entry for a former year as it should have been assessed according to the assessor's  
18 best judgment. Taxes shall be apportioned and collected on the tax roll for each entry,  
19 on the basis of the net tax rate for the year of the omission, taking into account credits  
20 under s. 79.10. In the case of omitted property, interest shall be added at the rate of  
21 0.0267 percent per day for the period of time between the date when the form is  
22 required to be submitted and the date when the assessor affixes the just valuation.  
23 In the case of underpayments determined after an objection under sub. (8) (d),  
24 interest shall be added at the average annual discount interest rate determined by

**ASSEMBLY BILL 245****SECTION 135**

1 the last auction of 6-month U.S. treasury bills before the objection per day for the  
2 period of time between the date when the tax was due and the date when it is paid.

3 **SECTION 136.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

4 71.07 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the  
5 numerator of which is the average value of the claimant’s real and personal property  
6 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used  
7 in this state by the claimant during the taxable year to manufacture qualified  
8 production property, and the denominator of which is the average value of all the  
9 claimant’s ~~real and personal~~ land and depreciable property owned or rented during  
10 the taxable year and used by the claimant to manufacture qualified production  
11 property.

12 **SECTION 137.** 71.07 (5n) (a) 5. d. of the statutes is repealed.

13 **SECTION 138.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

14 71.07 (5n) (a) 9. (intro.) “Qualified production property” means either any of  
15 the following:

16 **SECTION 139.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

17 71.07 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part  
18 by the claimant on property that is located in this state and assessed as  
19 manufacturing property under s. 70.995. Tangible personal property manufactured  
20 in this state may only be qualified production property if it is manufactured on  
21 property approved to be classified as manufacturing real property for purposes of s.  
22 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
23 until January 1 of the following year.

24 **SECTION 140.** 71.07 (5n) (a) 9. c. of the statutes is created to read:



**ASSEMBLY BILL 245****SECTION 140**

1           71.07 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part  
2 by the claimant at an establishment that is located in this state and classified as  
3 manufacturing under s. 70.995 (5n). A person wishing to classify the person's  
4 establishment as manufacturing under this subd. 9. c. shall file an application in the  
5 form and manner prescribed by the department no later than July 1 of the taxable  
6 year for which the person wishes to claim the credit under this subsection, pursuant  
7 to s. 70.995 (5n). The department shall make a determination and provide written  
8 notice by December 31 of the year in which the application is filed. A determination  
9 on the classification under this subd. 9. c. may be appealed as provided under s.  
10 70.995 (5n).

11           **SECTION 141.** 71.07 (5n) (d) 2. of the statutes is amended to read:

12           71.07 (5n) (d) 2. For purposes of determining a claimant's eligible qualified  
13 production activities income under this subsection, the claimant shall multiply the  
14 claimant's qualified production activities income from property manufactured by the  
15 claimant by the manufacturing property factor and qualified production activities  
16 income from property produced, grown, or extracted by the claimant by the  
17 agriculture property factor. This subdivision does not apply if the claimant's entire  
18 qualified production activities income results from the sale of tangible personal  
19 property that was manufactured, produced, grown, or extracted wholly in this state  
20 by the claimant.

21           **SECTION 142.** 71.07 (6e) (a) 5. of the statutes is amended to read:

22           71.07 (6e) (a) 5. "Property taxes" means real ~~and personal~~ property taxes,  
23 exclusive of special assessments, delinquent interest, and charges for service, paid  
24 by a claimant, and the claimant's spouse if filing a joint return, on the eligible  
25 veteran's or unremarried surviving spouse's principal dwelling in this state during

**ASSEMBLY BILL 245****SECTION 142**

1 the taxable year for which credit under this subsection is claimed, less any property  
2 taxes paid which are properly includable as a trade or business expense under  
3 section 162 of the Internal Revenue Code. If the principal dwelling on which the  
4 taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants  
5 in common or is owned by spouses as marital property, “property taxes” is that part  
6 of property taxes paid that reflects the ownership percentage of the claimant, except  
7 that this limitation does not apply to spouses who file a joint return. If the principal  
8 dwelling is sold during the taxable year, the “property taxes” for the seller and buyer  
9 shall be the amount of the tax prorated to each in the closing agreement pertaining  
10 to the sale or, if not so provided for in the closing agreement, the tax shall be prorated  
11 between the seller and buyer in proportion to months of their respective ownership.  
12 “Property taxes” includes monthly municipal permit fees in respect to a principal  
13 dwelling collected under s. 66.0435 (3) (c).

14 **SECTION 143.** 71.07 (9) (a) 3. of the statutes is amended to read:

15 71.07 **(9)** (a) 3. “Property taxes” means real and ~~personal~~ property taxes,  
16 exclusive of special assessments, delinquent interest and charges for service, paid by  
17 a claimant on the claimant’s principal dwelling during the taxable year for which  
18 credit under this subsection is claimed, less any property taxes paid which are  
19 properly includable as a trade or business expense under section 162 of the Internal  
20 Revenue Code. If the principal dwelling on which the taxes were paid is owned by  
21 2 or more persons or entities as joint tenants or tenants in common or is owned by  
22 spouses as marital property, “property taxes” is that part of property taxes paid that  
23 reflects the ownership percentage of the claimant. If the principal dwelling is sold  
24 during the taxable year the “property taxes” for the seller and buyer shall be the  
25 amount of the tax prorated to each in the closing agreement pertaining to the sale

**ASSEMBLY BILL 245****SECTION 143**

1 or, if not so provided for in the closing agreement, the tax shall be prorated between  
2 the seller and buyer in proportion to months of their respective ownership. “Property  
3 taxes” includes monthly municipal permit fees in respect to a principal dwelling  
4 collected under s. 66.0435 (3) (c).

5 **SECTION 144.** 71.17 (2) of the statutes is amended to read:

6 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All  
7 income taxes levied against the income of beneficiaries shall be a lien on that portion  
8 of the trust estate or interest therein from which the income taxed is derived, and  
9 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
10 same become delinquent. Every person who, as a fiduciary under the provisions of  
11 this subchapter, pays an income tax shall have all the rights and remedies of  
12 reimbursement for any taxes assessed against him or her or paid by him or her in  
13 such capacity, as provided in s. 70.19 (1), 2021 stats., and s. 70.19 (2), 2021 stats.

14 **SECTION 145.** 71.28 (5n) (a) 5. a. of the statutes is amended to read:

15 71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the  
16 numerator of which is the average value of the claimant’s ~~real and personal property~~  
17 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used  
18 in this state by the claimant during the taxable year to manufacture qualified  
19 production property, and the denominator of which is the average value of all the  
20 claimant’s ~~real and personal~~ land and depreciable property owned or rented during  
21 the taxable year and used by the claimant to manufacture qualified production  
22 property.

23 **SECTION 146.** 71.28 (5n) (a) 5. d. of the statutes is repealed.

24 **SECTION 147.** 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 147**

1           71.28 (5n) (a) 9. (intro.) “Qualified production property” means either any of  
2 the following:

3           **SECTION 148.** 71.28 (5n) (a) 9. a. of the statutes is amended to read:

4           71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part  
5 by the claimant on property that is located in this state and assessed as  
6 manufacturing property under s. 70.995. Tangible personal property manufactured  
7 in this state may only be qualified production property if it is manufactured on  
8 property approved to be classified as manufacturing real property for purposes of s.  
9 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
10 until January 1 of the following year.

11           **SECTION 149.** 71.28 (5n) (a) 9. c. of the statutes is created to read:

12           71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part  
13 by the claimant with an establishment that is located in this state and classified as  
14 manufacturing under s. 70.995 (5n). A person wishing to classify the person’s  
15 establishment as manufacturing under this subd. 9. c. shall file an application in the  
16 form and manner prescribed by the department no later than July 1 of the taxable  
17 year for which the person wishes to claim the credit under this subsection, pursuant  
18 to s. 70.995 (5n). The department shall make a determination and provide written  
19 notice by December 31 of the year in which the application is filed. A determination  
20 on the classification under this subd. 9. c. may be appealed as provided under s.  
21 70.995 (5n).

22           **SECTION 150.** 71.28 (5n) (d) 2. of the statutes is amended to read:

23           71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a  
24 claimant’s eligible qualified production activities income under this subsection, the  
25 claimant shall multiply the claimant’s qualified production activities income from

**ASSEMBLY BILL 245****SECTION 150**

1 property manufactured by the claimant by the manufacturing property factor and  
2 qualified production activities income from property produced, grown, or extracted  
3 by the claimant by the agriculture property factor. This subdivision does not apply  
4 if the claimant's entire qualified production activities income results from the sale  
5 of tangible personal property that was manufactured, produced, grown, or extracted  
6 wholly in this state by the claimant.

7 **SECTION 151.** 71.52 (7) of the statutes is amended to read:

8 71.52 (7) "Property taxes accrued" means real ~~or personal~~ property taxes or  
9 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special  
10 assessments, delinquent interest and charges for service, levied on a homestead  
11 owned by the claimant or a member of the claimant's household. "Real ~~or personal~~  
12 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded  
13 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons  
14 or entities as joint tenants or tenants in common or is owned as marital property or  
15 survivorship marital property and one or more such persons, entities or owners is not  
16 a member of the claimant's household, property taxes accrued is that part of property  
17 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,  
18 that reflects the ownership percentage of the claimant and the claimant's household,  
19 except that if a homestead is owned by 2 or more natural persons or if 2 or more  
20 natural persons have an interest in a homestead, one or more of whom is not a  
21 member of the claimant's household, and the claimant has a present interest, as that  
22 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will  
23 that transferred the homestead or interest in the homestead to the claimant to pay  
24 the entire amount of property taxes levied on the homestead, property taxes accrued  
25 is property taxes accrued levied on such homestead, reduced by the tax credit under

**ASSEMBLY BILL 245****SECTION 151**

1 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has  
2 no effect in computing property taxes accrued for a person whose homestead is not  
3 the same as the homestead of that person's spouse. For purposes of this subsection,  
4 property taxes are "levied" when the tax roll is delivered to the local treasurer for  
5 collection. If a homestead is sold or purchased during the calendar year of the levy,  
6 the property taxes accrued for the seller and the buyer are the amount of the tax levy  
7 prorated to each in proportion to the periods of time each both owned and occupied  
8 the homestead during the year to which the claim relates. The seller may use the  
9 closing agreement pertaining to the sale of the homestead, the property tax bill for  
10 the year before the year to which the claim relates or the property tax bill for the year  
11 to which the claim relates as the basis for computing property taxes accrued, but  
12 those taxes are allowable only for the portion of the year during which the seller  
13 owned and occupied the sold homestead. If a household owns and occupies 2 or more  
14 homesteads in the same calendar year, property taxes accrued is the sum of the  
15 prorated property taxes accrued attributable to the household for each of such  
16 homesteads. If the household owns and occupies the homestead for part of the  
17 calendar year and rents a homestead for part of the calendar year, it may include both  
18 the proration of taxes on the homestead owned and rent constituting property taxes  
19 accrued with respect to the months the homestead is rented in computing the amount  
20 of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose  
21 or multidwelling building, property taxes accrued are the percentage of the property  
22 taxes accrued on that part of the multipurpose or multidwelling building occupied  
23 by the household as a principal residence plus that same percentage of the property  
24 taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably  
25 necessary for use of the multipurpose or multidwelling building as a principal

**ASSEMBLY BILL 245****SECTION 151**

1 residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part  
2 of a farm, property taxes accrued are the property taxes accrued on up to 120 acres  
3 of the land contiguous to the claimant's principal residence and include the property  
4 taxes accrued on all improvements to real property located on such land, except as  
5 the limitations of s. 71.54 (2) (b) apply.

6 **SECTION 152.** 73.01 (5) (a) of the statutes is amended to read:

7 73.01 (5) (a) Any person who is aggrieved by a determination of the state board  
8 of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination  
9 with the department of revenue and who is aggrieved by the redetermination of the  
10 department of revenue may, within 60 days of the determination of the state board  
11 of assessors or of the department of revenue or, in all other cases, within 60 days after  
12 the redetermination but not thereafter, file with the clerk of the commission a  
13 petition for review of the action of the department of revenue and the number of  
14 copies of the petition required by rule adopted by the commission. Any person who  
15 is aggrieved by a determination of the department of transportation under s. 341.405  
16 or 341.45 may, within 30 days after the determination of the department of  
17 transportation, file with the clerk of the commission a petition for review of the action  
18 of the department of transportation and the number of copies of the petition required  
19 by rule adopted by the commission. If a municipality appeals, its appeal shall set  
20 forth that the appeal has been authorized by an order or resolution of its governing  
21 body and the appeal shall be verified by a member of that governing body as  
22 pleadings in courts of record are verified. The clerk of the commission shall transmit  
23 one copy to the department of revenue, or to the department of transportation, and  
24 to each party. In the case of appeals from manufacturing property assessments, the  
25 person assessed shall be a party to a proceeding initiated by a municipality. At the

**ASSEMBLY BILL 245****SECTION 152**

1 time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.  
2 The commission shall deposit the fee in the general fund. Within 30 days after such  
3 transmission the department of revenue, except for petitions objecting to  
4 manufacturing property assessments, or the department of transportation, shall file  
5 with the clerk of the commission an original and the number of copies of an answer  
6 to the petition required by rule adopted by the commission and shall serve one copy  
7 on the petitioner or the petitioner's attorney or agent. Within 30 days after service  
8 of the answer, the petitioner may file and serve a reply in the same manner as the  
9 petition is filed. Any person entitled to be heard by the commission under s. 76.38  
10 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission  
11 within the time and in the manner provided for the filing of petitions in income or  
12 franchise tax cases. Such papers may be served as a circuit court summons is served  
13 or by certified mail. For the purposes of this subsection, a petition for review is  
14 considered timely filed if mailed by certified mail in a properly addressed envelope,  
15 with postage duly prepaid, which envelope is postmarked before midnight of the last  
16 day for filing.

17 **SECTION 153.** 73.03 (77) of the statutes is created to read:

18 73.03 (77) To annually produce a comparative local government spending  
19 report from information received under s. 73.10 and to create and maintain a web  
20 page on its Internet site to display the information contained in the report.

21 **SECTION 154.** 76.02 (1) of the statutes is amended to read:

22 76.02 (1) "Air carrier company" means any person engaged in the business of  
23 transportation in aircraft of persons or property for hire on regularly scheduled  
24 flights, except an air carrier company whose property is exempt from taxation under  
25 s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, "aircraft" means a completely equipped



**ASSEMBLY BILL 245****SECTION 154**

1 operating unit, including spare flight equipment, used as a means of conveyance in  
2 air commerce.

3 **SECTION 155.** 76.025 (5) of the statutes is created to read:

4 76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an  
5 exemption for personal property for entities regulated under this chapter, except for  
6 the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and  
7 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

8 **SECTION 156.** 76.03 (1) of the statutes is amended to read:

9 76.03 (1) The property, both real and personal, including all rights, franchises  
10 and privileges used in and necessary to the prosecution of the business of any  
11 company enumerated in s. 76.02 shall be deemed personal property for the purposes  
12 of taxation, and shall be valued and assessed together as a unit.

13 **SECTION 157.** 76.07 (2) of the statutes is amended to read:

14 76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property  
15 of each of said companies company for assessment shall be made on the same basis  
16 and for the same period of time, as near as may be, as the value of the general  
17 property of the state is ascertained and determined. The department shall prepare  
18 an assessment roll and place thereon after the name of each of said companies  
19 company assessed, the following general description of the property of such company,  
20 to-wit which the department shall deem and hold to include the entire property and  
21 franchises of the company specified and all title and interest therein: "Real estate,  
22 right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment,~~  
23 franchises, and all other real estate and personal property of said the company," in  
24 the case of railroads, and "Real estate, right-of-way, poles, wires, conduits, cables,  
25 devices, appliances, instruments, franchises, and all other real and personal

**ASSEMBLY BILL 245****SECTION 157**

1 property of ~~said~~ the company,” in the case of conservation and regulation companies,  
2 and “Real estate, appurtenances, rolling stock, equipment, franchises, and all other  
3 real estate and personal property of ~~said~~ the company,” in the case of air carrier  
4 companies, and “Land and land rights, structures, improvements, mains, pumping  
5 and regulation equipment, services, appliances, instruments, franchises, and all  
6 other real and personal property of ~~said~~ the company,” in the case of pipeline  
7 companies, ~~which description shall be deemed and held to include the entire property~~  
8 ~~and franchises of the company specified and all title and interest therein.~~

9 **SECTION 158.** 76.07 (4g) (a) 10. of the statutes is amended to read:

10 76.07 (4g) (a) 10. Determine the depreciated cost of ~~road~~ real property owned  
11 or rented by the company and used in the operation of the company’s business in this  
12 state.

13 **SECTION 159.** 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

14 **SECTION 160.** 76.07 (4g) (a) 13. of the statutes is amended to read:

15 76.07 (4g) (a) 13. Divide the sum ~~of the amounts under subds. 10. and 12.~~  
16 amount under subd. 10. by the depreciated cost of ~~road~~ real property everywhere.

17 **SECTION 161.** 76.074 of the statutes is created to read:

18 **76.074 Property exempt from assessment. (1)** In this section:

19 (a) Notwithstanding s. 76.02, “air carrier company” means any person engaged  
20 in the business of transportation in aircraft of persons or property for hire on  
21 regularly scheduled flights. In this paragraph, “aircraft” has the meaning given in  
22 s. 76.02 (1).

23 (b) “Hub facility” means any of the following:

24 1. A facility at an airport from which an air carrier company operated at least  
25 45 common carrier departing flights each weekday in the prior year and from which

**ASSEMBLY BILL 245****SECTION 161**

1 it transported passengers to at least 15 nonstop destinations, as defined by rule by  
2 the department, or transported cargo to nonstop destinations, as defined by rule by  
3 the department.

4 2. An airport or any combination of airports in this state from which an air  
5 carrier company cumulatively operated at least 20 common carrier departing flights  
6 each weekday in the prior year, if the air carrier company's headquarters, as defined  
7 by rule by the department, is in this state.

8 (2) Property owned by an air carrier company that operates a hub facility in  
9 this state, if the property is used in the operation of the air carrier company, is exempt  
10 from taxation under this subchapter and from local assessment and taxation.

11 (3) For assessments after January 1, 2024, the personal property, as defined  
12 in s. 70.04, of a railroad company is exempt from taxation under this subchapter and  
13 from local assessment and taxation.

14 **SECTION 162.** 76.125 (1) of the statutes is amended to read:

15 76.125 (1) Using the statement of assessments under s. 70.53 and the  
16 statement of taxes under s. 69.61, the department shall determine the net rate of  
17 taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing  
18 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided  
19 in subs. (2) to (6). The department shall enter that rate on the records of the  
20 department.

21 **SECTION 163.** 76.24 (2) (a) of the statutes is amended to read:

22 76.24 (2) (a) All taxes paid by any railroad company derived from or  
23 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
24 and their approaches, or car ferries on the basis of the separate valuation provided  
25 for in s. 76.16, shall be distributed annually from the transportation fund to the

**ASSEMBLY BILL 245****SECTION 163**

1 towns, villages, and cities in which they are located, pursuant to certification made  
2 by the department of revenue on or before August 15. Beginning with amounts  
3 distributed in ~~2011~~ 2024, the amount distributed to any town, village, or city under  
4 this paragraph may not be less than the amount distributed to it in ~~2010~~ 2023 under  
5 this paragraph. Beginning with amounts distributed in 2025, the amount  
6 distributed to any town, village, or city under this paragraph may not be less than  
7 the amount distributed in 2024.

8 **SECTION 164.** 76.31 of the statutes is amended to read:

9 **76.31 Determination of ad valorem tax receipts for hub facility**  
10 **exemptions.** ~~By July 1, 2004, and every~~ Annually, by July 1 thereafter, the  
11 department shall determine the total amount of the tax imposed under subch. I of  
12 ch. 76 that was paid by each air carrier company, as defined in s. ~~70.11 (42) (a) 1.~~ 76.02  
13 (1), whose property is exempt from taxation under s. ~~70.11 (42) (b)~~ 76.074 (2) for the  
14 most recent taxable year that the air carrier company paid the tax imposed under  
15 subch. I of ch. 76. The total amount determined under this section shall be  
16 transferred under s. 20.855 (4) (fm) to the transportation fund.

17 **SECTION 165.** 76.69 of the statutes is repealed.

18 **SECTION 166.** 76.82 of the statutes is amended to read:

19 **76.82 Assessment.** ~~The department, using the methods that it uses to assess~~  
20 ~~property under s. 70.995,~~ shall assess the property that is taxable under s. 76.81,  
21 ~~including property that is exempt under s. 70.11 (27) from the tax under ch. 70, at~~  
22 its value as of January 1.

23 **SECTION 167.** Chapter 77 (title) of the statutes is amended to read:

24

**CHAPTER 77**

1                   **TAXATION OF FOREST CROPLANDS;**

2                   **REAL ESTATE TRANSFER FEES;**

3                   **SALES AND USE TAXES; COUNTY,**

4                   **MUNICIPALITY, AND SPECIAL DISTRICT**

5                   **SALES AND USE TAXES; MANAGED**

6                   **FOREST LAND; ECONOMIC DEVELOPMENT**

7                   **SURCHARGE; LOCAL FOOD AND**

8                   **BEVERAGE TAX; LOCAL RENTAL CAR**

9                   **TAX; PREMIER RESORT AREA TAXES;**

10                  **STATE RENTAL VEHICLE**

11                  **FEE; DRY CLEANING FEES**

12                  **SECTION 168.** 77.04 (1) of the statutes is amended to read:

13                  77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each  
14 forest cropland description in a special column or some other appropriate place in  
15 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which  
16 shall be a sufficient designation that such description is subject to this subchapter.  
17 Such land shall thereafter be assessed and be subject to review under ch. 70, and  
18 such assessment may be used by the department of revenue in the determination of  
19 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
20 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal  
21 of descriptions entered as forest croplands after December 31, 1971, may be  
22 determined by the department of revenue by multiplying the last assessed value of  
23 the land prior to the time of the entry by an annual ratio computed for the state under  
24 sub. (2) to establish the annual assessed value of the description. No tax shall be  
25 levied on forest croplands except the specific annual taxes as provided, except that

**ASSEMBLY BILL 245****SECTION 168**

1 any building located on forest cropland shall be assessed as ~~personal~~ real property,  
2 subject to all laws and regulations for the assessment and taxation of general  
3 property.

4 **SECTION 169.** 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and  
5 amended to read:

6 77.51 (12t) (intro.) “Real property construction activities” means activities that  
7 occur at a site where tangible personal property or items or goods under s. 77.52 (1)  
8 (b) or (d) that are applied or adapted to the use or purpose to which real property is  
9 devoted are permanently affixed to that real property, ~~if the intent of the person who~~  
10 ~~affixes that property is to make a permanent accession to the real property.~~ “Real  
11 property construction activities” does not include affixing property subject to tax  
12 under s. 77.52 (1) (c) to real property or affixing to real property tangible personal  
13 property that remains tangible personal property after it is affixed. The department  
14 may promulgate rules to determine whether activities that occur at a site where  
15 tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed  
16 to real property are real property construction activities for purposes of this  
17 subchapter. If the classification of property or an activity is not identified by rule,  
18 the department’s determination of whether personal property becomes a part of real  
19 property shall be made by considering the following criteria:

20 **SECTION 170.** 77.51 (12t) (a) to (c) of the statutes are created to read:

21 77.51 (12t) (a) Actual physical annexation to the real property.

22 (b) Application or adaptation to the use or purpose to which the real property  
23 is devoted.

24 (c) An intention on the part of the person making the annexation to make a  
25 permanent accession to the real property.

**ASSEMBLY BILL 245****SECTION 171**

1           **SECTION 171.** 77.54 (20n) (d) 2. of the statutes is amended to read:

2           77.54 (**20n**) (d) 2. The retailer manufactures the prepared food ~~in a building~~  
3           on real property assessed as manufacturing property under s. 70.995, or that would  
4           be assessed as manufacturing property under s. 70.995 if the ~~building~~ real property  
5           was located in this state.

6           **SECTION 172.** 77.54 (20n) (d) 3. of the statutes is amended to read:

7           77.54 (**20n**) (d) 3. The retailer makes no retail sales of prepared food at the  
8           ~~building~~ location described in subd. 2.

9           **SECTION 173.** 77.54 (57d) (b) 1. of the statutes is amended to read:

10           77.54 (**57d**) (b) 1. A person engaged in manufacturing in this state ~~at a building~~  
11           on real property assessed under s. 70.995.

12           **SECTION 174.** Subchapter V (title) of chapter 77 [precedes 77.70] of the statutes  
13           is amended to read:

14                                   **CHAPTER 77**

15                                   SUBCHAPTER V

16                           COUNTY, MUNICIPALITY, AND

17                                   SPECIAL DISTRICT SALES

18                                   AND USE TAXES

19           **SECTION 175.** 77.70 of the statutes is renumbered 77.70 (1) and amended to  
20           read:

21           77.70 (**1**) ~~Any~~ Except as provided in sub. (2), any county desiring to may impose  
22           county sales and use taxes under this subchapter ~~may do so~~ by the adoption of an  
23           ordinance, stating its purpose and referring to this subchapter. The rate of the tax  
24           imposed under this ~~section~~ subsection is 0.5 percent of the sales price or purchase  
25           price. Except as provided in s. 66.0621 (3m), the county sales and use taxes imposed

**ASSEMBLY BILL 245****SECTION 175**

1 under this subsection may be imposed only for the purpose of directly reducing the  
2 property tax levy and only in their entirety as provided in this subchapter. That  
3 ordinance shall be effective on ~~the first day of January, the first day of April, the first~~  
4 ~~day of July or the first day of October~~ January 1, April 1, July 1, or October 1. A  
5 certified copy of that ordinance shall be delivered to the secretary of revenue at least  
6 120 days prior to its effective date. The repeal of any such ordinance shall be effective  
7 on December 31. A certified copy of a repeal ordinance shall be delivered to the  
8 secretary of revenue at least 120 days before the effective date of the repeal. Except  
9 as provided under s. 77.60 (9), the department of revenue may not issue any  
10 assessment ~~nor~~ or act on any claim for a refund or any claim for an adjustment under  
11 s. 77.585 after the end of the calendar year that is 4 years after the year in which the  
12 county has enacted a repeal ordinance under this ~~section~~ subsection.

13 **SECTION 176.** 77.70 (2) of the statutes is created to read:

14 77.70 (2) (a) In addition to the taxes imposed under sub. (1), a county in which  
15 a 1st class city is located may adopt an ordinance to impose sales and use taxes under  
16 this subchapter at the rate of 0.375 percent of the sales price or purchase price. An  
17 ordinance adopted under this subsection is not effective unless the electors of the  
18 county approve the ordinance at a referendum held at a special election, as provided  
19 under s. 8.06, or at a spring primary or election or partisan primary or election. An  
20 ordinance adopted and approved under this subsection shall be effective on January  
21 1, April 1, July 1, or October 1 and the taxes shall be imposed only in their entirety  
22 as provided in this subchapter. A certified copy of the ordinance shall be delivered  
23 to the secretary of revenue at least 120 days prior to its effective date. No county may  
24 impose a tax under this subsection unless the county makes an election to join the  
25 Wisconsin Retirement System for all new employees, pursuant to s. 40.21 (7) (a), and



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1 the county contributes the amount calculated under s. 59.875 (4) to its retirement  
2 system's unfunded actuarial accrued liability from the taxes imposed under this  
3 subsection in 2025 and in each year thereafter until the first year in which the  
4 retirement system is determined by the retirement system's actuary to be fully  
5 funded. After the retirement system is first fully funded, or until 30 years have  
6 elapsed since the effective date of the tax, whichever is earlier, the actuary shall  
7 determine all future required contributions from the county on the basis of standard  
8 actuarial practices, and the county shall repeal the ordinance imposing the tax. A  
9 certified copy of that ordinance shall be delivered to the secretary of revenue at least  
10 120 days prior to its effective date. The repeal of any such ordinance shall be effective  
11 on December 31. A certified copy of a repeal ordinance shall be delivered to the  
12 secretary of revenue at least 120 days before the effective date of the repeal. Except  
13 as provided under s. 77.60 (9), the department of revenue may not issue any  
14 assessment or act on any claim for a refund or any claim for an adjustment under s.  
15 77.585 after the end of the calendar year that is 4 years after the year in which the  
16 county has enacted a repeal ordinance under this subsection.

17 (b) 1. Annually, after making the required payment to its retirement system's  
18 unfunded actuarial accrued liability under par. (a), the county shall make the  
19 required payment for its pension bond obligations from the revenues received under  
20 this subsection.

21 2. Any revenues received in any year in excess of the amounts paid under subd.  
22 1. and par. (a) in the previous year shall be used as an additional payment to the  
23 county retirement system's unfunded actuarial accrued liability.

24 (c) Annually, beginning in 2026, the county shall submit a report to the joint  
25 committee on finance, in the manner provided under s. 13.172 (2), containing

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1 detailed information on the county's expenditures in the previous year from the  
2 revenues collected under this subsection.

3 **SECTION 177.** 77.701 of the statutes is created to read:

4 **77.701 Adoption by municipal ordinance.** (1) A 1st class city may adopt  
5 an ordinance to impose a sales and use tax under this subchapter at the rate of 2.0  
6 percent of the sales price or purchase price. An ordinance adopted under this section  
7 is not effective unless the electors of the city approve the ordinance at a referendum  
8 held at a special election, as provided under s. 8.06, or at a spring primary or election  
9 or partisan primary or election. An ordinance adopted and approved under this  
10 section shall be effective on January 1, April 1, July 1, or October 1, and the taxes  
11 shall be imposed only in their entirety as provided in this subchapter. A certified copy  
12 of the ordinance shall be delivered to the secretary of revenue at least 120 days prior  
13 to its effective date. No 1st class city may impose a tax under this section unless the  
14 city makes an election to join the Wisconsin Retirement System for all new  
15 employees, pursuant to s. 40.21 (7) (a), and the city contributes the amount  
16 calculated under s. 62.625 to its retirement system's unfunded actuarial accrued  
17 liability in 2025 and in each year thereafter until the first year in which the  
18 retirement system is determined by the retirement system's actuary to be fully  
19 funded. After the retirement system is first fully funded, or until 30 years have  
20 elapsed since the effective date of the tax, whichever is earlier, the actuary shall  
21 determine all future required contributions from the city on the basis of standard  
22 actuarial practices, and the city shall repeal the ordinance imposing the tax. A  
23 certified copy of that ordinance shall be delivered to the secretary of revenue at least  
24 120 days prior to its effective date. The repeal of any such ordinance shall be effective  
25 on December 31. A certified copy of a repeal ordinance shall be delivered to the

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1 secretary of revenue at least 120 days before the effective date of the repeal. Except  
2 as provided under s. 77.60 (9), the department of revenue may not issue any  
3 assessment or act on any claim for a refund or any claim for an adjustment under s.  
4 77.585 after the end of the calendar year that is 4 years after the year in which the  
5 city has enacted a repeal ordinance under this section.

6 (2) (a) Annually, the city shall use no more than 90 percent of the amount of  
7 revenue generated under this section in the first full calendar year in which the tax  
8 is imposed to offset the actual costs of the required payment under sub. (1) and to  
9 offset the increase in participating city agency employer contribution costs from 2022  
10 to the current year for the retirement system established under chapter 396, laws  
11 of 1937. For purposes of this paragraph, "city agency" means any board, commission,  
12 division, department, office, or agency of the city government, including its school  
13 board, auditorium board, fire and police departments, annuity and pension board,  
14 board of vocational and adult education, Wisconsin Center District, housing  
15 authority, Veolia Milwaukee with respect to employees who are participants in the  
16 retirement system of Milwaukee on the effective date of this paragraph .... [LRB  
17 inserts date], and public school teachers' annuity and retirement fund, by which an  
18 employee of the city or city agency is paid.

19 (b) The city shall use an amount equal to the revenue derived from 10 percent  
20 of the amount of revenue generated under this section in the first full calendar year  
21 in which the tax is imposed to maintain a level of law enforcement and fire protective  
22 and emergency medical service that is equivalent to that provided in the 1st class city  
23 on April 1, 2023.

24 (c) In any year in which the amount of the taxes collected under this section  
25 exceeds the amount of the taxes collected in the previous year and the amounts

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1 necessary to make the payments under pars. (a) and (b), the city shall use the excess  
2 revenue to implement the requirements under s. 62.90 (5) (b) and the ongoing costs  
3 of the increased number of law enforcement officers and daily staffing level of the  
4 members of the paid fire department.

5 (3) Annually, beginning in 2026, the city shall submit a report to the joint  
6 committee on finance, in the manner provided under s. 13.172 (2), containing  
7 detailed information on the city's expenditures in the previous year from the  
8 revenues collected under this section, including expenditures and staffing levels  
9 related to law enforcement, fire protection, and other public safety measures.

10 **SECTION 178.** 77.71 of the statutes is amended to read:

11 **77.71 Imposition of county, municipality, and special district sales and**  
12 **use taxes.** Whenever a county sales and use tax ordinance is adopted under s. 77.70  
13 or 77.701 or a special district resolution is adopted under s. 77.705 or 77.706, the  
14 following taxes are imposed:

15 (1) For the privilege of selling, licensing, leasing, or renting tangible personal  
16 property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and  
17 (d), and for the privilege of selling, licensing, performing, or furnishing services a  
18 sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county  
19 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under  
20 s. 77.705 or 77.706 in the case of a special district tax of the sales price from the sale,  
21 license, lease, or rental of tangible personal property and the items, property, and  
22 goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub.  
23 (4), sold, licensed, leased, or rented at retail in the county, municipality, or special  
24 district, or from selling, licensing, performing, or furnishing services described under  
25 s. 77.52 (2) in the county, municipality, or special district.

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1           **(2)** An excise tax is imposed at the rates under s. 77.70 in the case of a county  
2 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under  
3 s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every  
4 person storing, using, or otherwise consuming in the county, municipality, or special  
5 district tangible personal property, or items, property, or goods specified under s.  
6 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property,  
7 good, or service is subject to the state use tax under s. 77.53, except that a receipt  
8 indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer  
9 of liability for the tax under this subsection and except that if the buyer has paid a  
10 similar local tax in another state on a purchase of the same tangible personal  
11 property, item, property, good, or service that tax shall be credited against the tax  
12 under this subsection and except that for motor vehicles that are used for a purpose  
13 in addition to retention, demonstration, or display while held for sale in the regular  
14 course of business by a dealer the tax under this subsection is imposed not on the  
15 purchase price but on the amount under s. 77.53 (1m).

16           **(3)** An excise tax is imposed upon a contractor engaged in construction  
17 activities within the county or special district at the rates under s. 77.70 in the case  
18 of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the  
19 rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price  
20 of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c),  
21 or (d) that are used in constructing, altering, repairing, or improving real property  
22 and that became a component part of real property in that county, municipality, or  
23 special district, except that if the contractor has paid the sales tax of a county,  
24 municipality, or special district in this state on that tangible personal property, item,  
25 property, or good, or has paid a similar local sales tax in another state on a purchase

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1 of the same tangible personal property, item, property, or good, that tax shall be  
2 credited against the tax under this subsection.

3 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
4 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under  
5 s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every  
6 person storing, using, or otherwise consuming a motor vehicle, boat, recreational  
7 vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered  
8 or titled with this state and if that property is to be customarily kept in a county that  
9 has in effect an ordinance under s. 77.70, in a municipality that has in effect an  
10 ordinance under s. 77.701, or in a special district that has in effect a resolution under  
11 s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in  
12 another state on a purchase of the same property, that tax shall be credited against  
13 the tax under this subsection. The lease or rental of a motor vehicle, boat,  
14 recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this  
15 subsection if the lease or rental does not require recurring periodic payments.

16 (5) An excise tax is imposed on the purchase price for the lease or rental of a  
17 motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at  
18 the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the  
19 case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a  
20 special district tax upon every person storing, using, or otherwise consuming in the  
21 county, municipality, or special district the motor vehicle, boat, recreational vehicle,  
22 as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled  
23 with this state and if the lease or rental does not require recurring periodic  
24 payments, except that a receipt indicating that the tax under sub. (1) had been paid  
25 relieves the purchaser of liability for the tax under this subsection and except that

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1 if the purchaser has paid a similar local tax in another state on the same lease or  
2 rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r),  
3 or aircraft, that tax shall be credited against the tax under this subsection.

4 **SECTION 179.** 77.73 (2), (2m) and (3) of the statutes are amended to read:

5 **77.73 (2)** Counties, municipalities, and special districts do not have  
6 jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and  
7 goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except  
8 snowmobiles, trailers, semitrailers, limited use off-highway motorcycles, as defined  
9 in s. 23.335 (1) (o), all-terrain vehicles, and utility terrain vehicles, purchased in a  
10 sale that is consummated in another county, municipality, or special district in this  
11 state that does not have in effect an ordinance or resolution imposing the taxes under  
12 this subchapter and later brought by the buyer into the county, municipality, or  
13 special district that has imposed a tax under s. 77.71 (2).

14 **(2m)** Counties, municipalities, and special districts do not have jurisdiction to  
15 impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle,  
16 boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or  
17 rental does not require recurring periodic payments and if the purchaser received the  
18 property in another county, municipality, or special district in this state and then  
19 brings the property into a county, municipality, or special district that imposes the  
20 tax under s. 77.71 (5).

21 **(3)** Counties, municipalities, and special districts have jurisdiction to impose  
22 the taxes under this subchapter on retailers who file, or who are required to file, an  
23 application under s. 77.52 (7) or who register, or who are required to register, under  
24 s. 77.53 (9) or (9m), regardless of whether such retailers are engaged in business in  
25 the county, municipality, or special district, as provided in s. 77.51 (13g). A retailer

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1 who files, or is required to file, an application under s. 77.52 (7) or who registers, or  
2 is required to register, under s. 77.53 (9) or (9m) shall collect, report, and remit to the  
3 department the taxes imposed under this subchapter for all counties, municipalities,  
4 or special districts that have an ordinance or resolution imposing the taxes under  
5 this subchapter.

6 **SECTION 180.** 77.75 of the statutes is amended to read:

7 **77.75 Reports.** Every person subject to county, municipality, or special district  
8 sales and use taxes shall, for each reporting period, record that person's sales made  
9 in the county, municipality, or special district that has imposed those taxes  
10 separately from sales made elsewhere in this state and file a report as prescribed by  
11 the department of revenue.

12 **SECTION 181.** 77.76 (1) of the statutes is amended to read:

13 77.76 (1) The department of revenue shall have full power to levy, enforce, and  
14 collect county, municipality, and special district sales and use taxes and may take any  
15 action, conduct any proceeding, impose interest and penalties, and in all respects  
16 proceed as it is authorized to proceed for the taxes imposed by subch. III. The  
17 department of transportation and the department of natural resources may  
18 administer the county, municipality, and special district sales and use taxes in regard  
19 to items under s. 77.61 (1).

20 **SECTION 182.** 77.76 (2) of the statutes is amended to read:

21 77.76 (2) Judicial and administrative review of departmental determinations  
22 shall be as provided in subch. III for state sales and use taxes, and no county,  
23 municipality, or special district may intervene in any matter related to the levy,  
24 enforcement, and collection of the taxes under this subchapter.

25 **SECTION 183.** 77.76 (3) of the statutes is amended to read:



**ASSEMBLY BILL 245****SECTION 183**

1           77.76 (3) From the appropriation under s. 20.835 (4) (g) the department of  
2 revenue shall distribute 98.25 percent of the county taxes reported for each enacting  
3 county, minus the county portion of the retailers' discounts, to the county and shall  
4 indicate the taxes reported by each taxpayer, no later than 75 days following the last  
5 day of the calendar quarter in which such amounts were reported. In this subsection,  
6 the "county portion of the retailers' discount" is the amount determined by  
7 multiplying the total retailers' discount by a fraction the numerator of which is the  
8 gross county sales and use taxes payable and the denominator of which is the sum  
9 of the gross state and county sales and use taxes payable. The county taxes  
10 distributed shall be increased or decreased to reflect subsequent refunds, audit  
11 adjustments, and all other adjustments of the county taxes previously distributed.  
12 Interest paid on refunds of county sales and use taxes shall be paid from the  
13 appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1)  
14 (a). The Except as provided in s. 77.70 (2), a county may retain the amount it receives  
15 or it may distribute all or a portion of the amount it receives to the towns, villages,  
16 cities, and school districts in the county. After receiving notice from the department  
17 of revenue, a county shall reimburse the department for the amount by which any  
18 refunds, including interest, of the county's sales and use taxes that the department  
19 pays or allows in a reporting period exceeds the amount of the county's sales and use  
20 taxes otherwise payable to the county under this subsection for the same or  
21 subsequent reporting period. Any county receiving a report under this subsection  
22 is subject to the duties of confidentiality to which the department of revenue is  
23 subject under s. 77.61 (5) and (6).

24           **SECTION 184.** 77.76 (3r) of the statutes is created to read:

**ASSEMBLY BILL 245****SECTION 184**

1           77.76 (3r) The department shall distribute 98.25 percent of the municipality  
2 taxes reported for each enacting municipality, minus the municipality portion of the  
3 retailers' discounts, to the municipality and shall indicate the taxes reported by each  
4 taxpayer, no later than 75 days following the last day of the calendar quarter in which  
5 such amounts were reported. In this subsection, the "municipality portion of the  
6 retailers' discount" is the amount determined by multiplying the total retailers'  
7 discount by a fraction the numerator of which is the gross municipality sales and use  
8 taxes payable and the denominator of which is the sum of the gross state and  
9 municipality sales and use taxes payable. The municipality taxes distributed shall  
10 be increased or decreased to reflect subsequent refunds, audit adjustments, and all  
11 other adjustments of the municipality taxes previously distributed. Interest paid on  
12 refunds of municipality sales and use taxes shall be paid at the rate paid by this state  
13 under s. 77.60 (1) (a). Any municipality receiving a report under this subsection is  
14 subject to the duties of confidentiality to which the department of revenue is subject  
15 under s. 77.61 (5) and (6).

16           **SECTION 185.** 77.76 (4) of the statutes is amended to read:

17           77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected  
18 for taxes imposed by special districts under ss. 77.705 and 77.706 and 1.75 percent  
19 of the taxes collected for taxes imposed by counties under s. 77.70 and for taxes  
20 imposed by municipalities under s. 77.701 to cover costs incurred by the state in  
21 administering, enforcing, and collecting the tax. All interest and penalties collected  
22 shall be deposited and retained by this state in the general fund.

23           **SECTION 186.** 77.77 (1) (a) of the statutes is amended to read:

24           77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2)  
25 or the lease, rental, or license of tangible personal property and property, items, and

**ASSEMBLY BILL 245****SECTION 186**

1 goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this  
2 subchapter, and the incremental amount of tax caused by a rate increase applicable  
3 to those services, leases, rentals, or licenses is due, beginning with the first billing  
4 period starting on or after the effective date of the county ordinance, municipal  
5 ordinance, special district resolution, or rate increase, regardless of whether the  
6 service is furnished or the property, item, or good is leased, rented, or licensed to the  
7 customer before or after that date.

8 **SECTION 187.** 77.77 (1) (b) of the statutes is amended to read:

9 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)  
10 or the lease, rental, or license of tangible personal property and property, items, and  
11 goods specified under s. 77.52 (1) (b), (c), and (d) is not subject to the taxes under this  
12 subchapter, and a decrease in the tax rate imposed under this subchapter on those  
13 services first applies, beginning with bills rendered on or after the effective date of  
14 the repeal or sunset of a county ordinance, municipal ordinance, or special district  
15 resolution imposing the tax or other rate decrease, regardless of whether the service  
16 is furnished or the property, item, or good is leased, rented, or licensed to the  
17 customer before or after that date.

18 **SECTION 188.** 77.77 (3) of the statutes is amended to read:

19 77.77 (3) The sale of building materials to contractors engaged in the business  
20 of constructing, altering, repairing or improving real estate for others is not subject  
21 to the taxes under this subchapter, and the incremental amount of tax caused by the  
22 rate increase applicable to those materials is not due, if the materials are affixed and  
23 made a structural part of real estate, and the amount payable to the contractor is  
24 fixed without regard to the costs incurred in performing a written contract that was  
25 irrevocably entered into prior to the effective date of the county ordinance, municipal

**ASSEMBLY BILL 245****SECTION 188**

1 ordinance, special district resolution, or rate increase or that resulted from the  
2 acceptance of a formal written bid accompanied by a bond or other performance  
3 guaranty that was irrevocably submitted before that date.

4 **SECTION 189.** 77.78 of the statutes is amended to read:

5 **77.78 Registration.** No motor vehicle, boat, snowmobile, recreational vehicle,  
6 as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain  
7 vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is  
8 required to be registered by this state may be registered or titled by this state unless  
9 the registrant files a sales and use tax report and pays the county tax, municipal tax,  
10 and special district tax at the time of registering or titling to the state agency that  
11 registers or titles the property. That state agency shall transmit those tax revenues  
12 to the department of revenue.

13 **SECTION 190.** 77.84 (1) of the statutes is amended to read:

14 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located  
15 shall enter in a special column or other appropriate place on the tax roll the  
16 description of each parcel of land designated as managed forest land, and shall  
17 specify, by the designation “MFL-O” or “MFL-C”, the acreage of each parcel that is  
18 designated open or closed under s. 77.83. The land shall be assessed and is subject  
19 to review under ch. 70. Except as provided in this subchapter, no tax may be levied  
20 on managed forest land, except that any building, improvements, and fixtures on  
21 managed forest land is subject to taxation as ~~personal~~ real property under ch. 70.

22 **SECTION 191.** 78.55 (1) of the statutes is amended to read:

23 78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11 (42) (a) 1.~~  
24 76.02 (1).

25 **SECTION 192.** 79.01 (1) of the statutes is repealed.

**ASSEMBLY BILL 245****SECTION 193**

1           **SECTION 193.** 79.01 (2d) of the statutes is repealed.

2           **SECTION 194.** 79.015 of the statutes is amended to read:

3           **79.015 Statement of estimated payments.** The department of revenue, on  
4 or before September 15 of each year, shall provide to each municipality and county  
5 a statement of estimated payments to be made in the next calendar year to the  
6 municipality or county under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and  
7 79.05.

8           **SECTION 195.** 79.02 (2) (b) of the statutes is amended to read:

9           79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall  
10 equal 15 percent of the municipality's or county's estimated payments under ss.  
11 79.035, 79.036, 79.037, 79.038, 79.039, and 79.04 and 100 percent of the  
12 municipality's estimated payments under s. 79.05. Upon certification by the  
13 department of revenue, the estimated payment under s. 79.05 may be distributed  
14 before the 4th Monday in July.

15           **SECTION 196.** 79.02 (3) (a) of the statutes is renumbered 79.02 (3) and amended  
16 to read:

17           79.02 (3) Subject to s. 59.605 (4), payments to each municipality and county in  
18 November shall equal that municipality's or county's entitlement under ss. 79.035,  
19 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05 for the current year, minus the  
20 amount distributed to the municipality or county under sub. (2) (b).

21           **SECTION 197.** 79.02 (3) (e) of the statutes is repealed.

22           **SECTION 198.** 79.035 (title) of the statutes is amended to read:

23           **79.035 (title) County and municipal aid; before 2024.**

24           **SECTION 199.** 79.035 (4) (c) 2. of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 199**

1           79.035 (4) (c) 2. Except as provided under par. (h), the reduction determined  
2 under this paragraph may not exceed the lesser of an amount equal to 15 percent of  
3 the municipality's payment under this section in 2011, prior to any reduction under  
4 s. 79.02 (3) (e), 2021 stats., or 10 cents for each \$1,000 of the municipality's equalized  
5 value, as determined under s. 70.57.

6           **SECTION 200.** 79.035 (4) (d) 2. of the statutes is amended to read:

7           79.035 (4) (d) 2. Except as provided in par. (h), the reduction determined under  
8 this paragraph may not exceed the lesser of an amount equal to 15 percent of the  
9 municipality's payment under this section in 2011, prior to any reduction under s.  
10 79.02 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the municipality's equalized  
11 value, as determined under s. 70.57.

12           **SECTION 201.** 79.035 (4) (e) 2. of the statutes is amended to read:

13           79.035 (4) (e) 2. Except as provided in par. (h), the reduction determined under  
14 this paragraph may not exceed the lesser of an amount equal to 15 percent of the  
15 municipality's payment under this section in 2011, prior to any reduction under s.  
16 79.02 (3) (e), 2021 stats., or 25 cents for each \$1,000 of the municipality's equalized  
17 value, as determined under s. 70.57.

18           **SECTION 202.** 79.035 (4) (f) 2. of the statutes is amended to read:

19           79.035 (4) (f) 2. Except as provided in par. (h), the reduction determined under  
20 this paragraph may not exceed the lesser of an amount equal to 15 percent of the  
21 municipality's payment under this section in 2011, prior to any reduction under s.  
22 79.02 (3) (e), 2021 stats., or 30 cents for each \$1,000 of the municipality's equalized  
23 value, as determined under s. 70.57.

24           **SECTION 203.** 79.035 (4) (g) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 203**

1           79.035 (4) (g) The reduction for a municipality that has a population greater  
2 than 110,000 is an amount equal to 30 cents for each \$1,000 of the municipality's  
3 equalized value, as determined under s. 70.57, plus an amount equal to the  
4 municipality's population multiplied by the amount determined under par. (b) 1.,  
5 except that the reduction determined under this paragraph may not exceed the  
6 lesser of an amount equal to 25 percent of the municipality's payment under this  
7 section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 35 cents  
8 for each \$1,000 in equalized value, as determined under s. 70.57.

9           **SECTION 204.** 79.035 (4) (h) of the statutes is amended to read:

10           79.035 (4) (h) The reduction determined under par. (c), (d), (e), or (f) for a town  
11 or village may not exceed the lesser of an amount equal to 25 percent of the town's  
12 or village's payment under this section in 2011, prior to any reduction under s. 79.02  
13 (3) (e), 2021 stats., or the amount determined under par. (c) 2., (d) 2., (e) 2., or (f) 2.  
14 based on equalized value.

15           **SECTION 205.** 79.035 (4) (i) of the statutes is amended to read:

16           79.035 (4) (i) The reduction for a county is the amount determined under par.  
17 (b) 2. multiplied by the county's population, except that the reduction determined  
18 under this paragraph may not exceed the lesser of an amount equal to 25 percent of  
19 the county's payment under this section in 2011, prior to any reduction under s. 79.02  
20 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the county's equalized value, as  
21 determined under s. 70.57.

22           **SECTION 206.** 79.035 (5) of the statutes is amended to read:

23           79.035 (5) Except as provided in subs. (6), (7), and (8), for the distribution in  
24 2013 and in subsequent years ending with 2023, each county and municipality shall

**ASSEMBLY BILL 245****SECTION 206**

1 receive a payment under this section that is equal to the amount of the payment  
2 determined for the county or municipality under this section for 2012.

3 **SECTION 207.** 79.035 (5) of the statutes, as affected by 2019 Wisconsin Act 19  
4 and 2023 Wisconsin Act .... (this act), is repealed and recreated to read:

5 79.035 (5) Except as provided in subs. (7) and (8), for the distribution in 2013  
6 and in subsequent years ending with 2023, each county and municipality shall  
7 receive a payment under this section that is equal to the amount of the payment  
8 determined for the county or municipality under this section for 2012.

9 **SECTION 208.** 79.035 (6) of the statutes is amended to read:

10 79.035 (6) Beginning with the distributions in 2016 and ending with the  
11 distributions in ~~2035~~ 2023, the annual payment under s. 79.02 (1) to a county in  
12 which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall  
13 be the amount otherwise determined for the county under this section, minus  
14 \$4,000,000.

15 **SECTION 209.** 79.035 (8) of the statutes is amended to read:

16 79.035 (8) Beginning with the distributions in 2021 and ending with the  
17 distributions in 2023, the department of revenue shall increase the payment to each  
18 county and municipality under this section by the amount the county or municipality  
19 reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year. The  
20 department shall decrease the total amount to be distributed to all counties and  
21 municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the  
22 year prior to the previous calendar year and reduce each payment to a county or  
23 municipality under this section in proportion to the entity's share of the total  
24 distribution.

25 **SECTION 210.** 79.036 of the statutes is created to read:



**ASSEMBLY BILL 245****SECTION 210**

1           **79.036 County and municipal aid; beginning in 2024.** (1) Except as  
2 provided in subs. (2), (3), and (4), for the distribution in 2024 and in subsequent  
3 years, each county and municipality shall receive payments under this section as  
4 follows:

5           (a) For the distribution in 2024, each county and municipality shall receive a  
6 payment equal to the amount it received under s. 79.035 in 2023.

7           (b) For the distribution in 2025 and subsequent years, each county and  
8 municipality shall receive a payment equal to the proportion of the total payments  
9 from the county and municipal aid account under s. 25.491 (2) that the county or  
10 municipality received in 2024 multiplied by the amount for the year in the county  
11 and municipal aid account under s. 25.491 (2).

12           **(2)** Beginning with the distributions in 2024 and ending with the distributions  
13 in 2035, the annual payment under s. 79.02 (1) to a county in which a sports and  
14 entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount  
15 otherwise determined for the county under this section, minus \$4,000,000.

16           **(3)** (a) The department of administration shall reduce the payment under this  
17 section to each county and municipality that receives a grant under s. 16.047 (4m)  
18 for replacement of public transit vehicles in an urban mass transit system by an  
19 amount determined as follows:

20           1. For an urban mass transit system that is eligible to receive state aid under  
21 s. 85.20 (4m) (a) 6. cm. or d. and serving a population exceeding 200,000, 75 percent  
22 of the total amount of grants received under s. 16.047 (4m).

23           2. For an urban mass transit system that is eligible to receive state aid under  
24 s. 85.20 (4m) (a) 7. and serving a population of at least 50,000, 20 percent of the total  
25 amount of grants received under s. 16.047 (4m).

**ASSEMBLY BILL 245****SECTION 210**

1           3. For an urban mass transit system that is eligible to receive state aid under  
2 s. 85.20 (4m) (a) 8. and serving a population of less than 50,000, 10 percent of the total  
3 amount of grants received under s. 16.047 (4m).

4           (b) Beginning with the first payment due under s. 79.02 (1) after the county or  
5 municipality receives a grant under s. 16.047 (4m), the department of administration  
6 shall apply the reduction determined under par. (a) for each county and municipality  
7 by reducing 10 consecutive annual payments under s. 79.02 (1) to the county or  
8 municipality by equal amounts.

9           (4) Beginning with the distributions in 2024, the department of revenue shall  
10 increase the payment to each county and municipality under this section by the  
11 amount the county or municipality reported under s. 66.0137 (5) (d) for the year prior  
12 to the previous calendar year. The department shall decrease the total amount to be  
13 distributed to all counties and municipalities by the total of all amounts reported  
14 under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce  
15 each payment to a county or municipality under this section in proportion to the  
16 entity's share of the total distribution.

17           **SECTION 211.** 79.036 (1) (intro.) of the statutes, as created by 2023 Wisconsin  
18 Act .... (this act), is repealed and recreated to read:

19           79.036 (1) (intro.) Except as provided in subs. (3) and (4), for the distribution  
20 in 2024 and in subsequent years, each county and municipality shall receive  
21 payments under this section as follows:

22           **SECTION 212.** 79.036 (2) of the statutes, as created by 2023 Wisconsin Act ....  
23 (this act), is repealed.

24           **SECTION 213.** 79.037 of the statutes is created to read:

**ASSEMBLY BILL 245****SECTION 213**

1           **79.037 Supplemental county and municipal aid. (1)** Beginning with the  
2 distributions in 2024, each county and municipality shall receive in each year a  
3 payment from the supplemental county and municipal aid account to be used for law  
4 enforcement, fire protection, emergency medical services, emergency response  
5 communications, public works, and transportation, except that no amounts received  
6 under this subsection may be used for administrative services.

7           **(2)** In 2024, the department of revenue shall determine the amount of the  
8 payments under this section as follows:

9           (a) Each county shall receive an amount equal to the sum of the following:

10           1. Fifty thousand dollars.

11           2. The amount determined as follows or zero, whichever is greater:

12           a. Multiply the county's levy in 2020 by 1.02.

13           b. Subtract the amount determined under subd. 2. a. from the county's levy in  
14 2021.

15           3. The amount determined as follows:

16           a. Add the amount received by the county in 2024 and the amounts determined  
17 under subds. 1. and 2.

18           b. Divide the amount determined under subd. 3. a. by the county's population  
19 in 2022.

20           c. Determine the maximum amount determined under subd. 3. b. among all  
21 counties.

22           d. Multiply the amount determined under subd. 3. c. by 1.5.

23           e. Divide the amount determined under subd. 3. b. by the amount determined  
24 under subd. 3. d.

25           f. Subtract the amount determined under subd. 3. e. from 1.

**ASSEMBLY BILL 245****SECTION 213**

1 g. Multiply the amount determined under subd. 3. f. by an amount equal to 10  
2 times the county's population in 2022.

3 h. Multiply the amount determined under subd. 3. g. by 0.689758.

4 (b) Each city, village, and town with a population under 5,000 shall receive an  
5 amount equal to 10 percent of the amount received by the city, village, or town in 2024  
6 under s. 79.036 or the amount calculated as follows, whichever is greater:

7 1. Multiply the population of the city, village, or town in 2022 by 0.00001052.

8 2. Add the amount determined under subd. 1. to 16.813.

9 3. Multiply the population of the city, village, or town in 2022 by the amount  
10 determined under subd. 2.

11 4. Add the amount determined under subd. 3. to 30,000.

12 (c) Each city, village, and town with a population in 2022 of at least 5,000 and  
13 not more than 30,000 shall receive an amount equal to the sum of the following:

14 1. Ten percent of the amount received by the city, village, or town under s.  
15 79.036 or the amount calculated as follows, whichever is greater:

16 a. Multiply the population of the city, village, or town in 2022 by 0.00001659.

17 b. Add the amount determined under subd. 1. a. to 14.5.

18 c. Multiply the population of the city, village, or town in 2022 by the amount  
19 determined under subd. 1. b.

20 d. Add the amount determined under subd. 1. c. to 25,700.

21 2. The amount calculated as follows:

22 a. Divide the population of the city, village, or town in 2022 by the sum of the  
23 population in 2022 of all cities, villages, and towns with a population in 2022 of at  
24 least 5,000 and not more than 30,000.

25 b. Multiply the amount determined under subd. 2. a. by \$15,000,000.

**ASSEMBLY BILL 245****SECTION 213**

1 (d) Each city, village, and town with a population in 2022 greater than 30,000  
2 shall receive an amount equal to 10 percent of the amount received by the city,  
3 village, or town in 2024 under s. 79.036 or the amount calculated as follows,  
4 whichever is greater:

5 1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

6 2. Add the amount determined under subd. 1. to 14.5.

7 3. Multiply the population of the city, village, or town in 2022 by the amount  
8 determined under subd. 2.

9 4. Add the amount determined under subd. 3. to 25,700.

10 **(3)** For the distribution in 2025 and subsequent years, each county and  
11 municipality shall receive a payment under this section equal to the proportion of the  
12 total payments from the supplemental county and municipal aid account under s.  
13 25.491 (9) that the county or municipality received in 2024 multiplied by the amount  
14 for the year in the supplemental county and municipal aid account under s. 25.491  
15 (9).

16 **SECTION 214.** 79.038 of the statutes is created to read:

17 **79.038 Innovation grants and innovation planning grants. (1)**

18 INNOVATION GRANTS. (a) Beginning on the date identified in the notice under 2023  
19 Wisconsin Act .... (this act), section 244 (1), counties and municipalities may apply  
20 to the department of revenue, in the form and manner prescribed by the department,  
21 for innovation grants to be used to implement innovation plans. For purposes of this  
22 subsection, an “innovation plan” is a plan submitted by a county or municipality to  
23 transfer county or municipal services or duties described in par. (b) to a county,  
24 municipality, nonprofit organization, or private entity. The department may approve  
25 an application by a county or municipality for a grant under this subsection only if

**ASSEMBLY BILL 245****SECTION 214**

1 the county or municipality enters into an agreement or contract to transfer services  
2 or duties described in par. (b) to a county, municipality, nonprofit organization, or  
3 private entity, and all of the following apply:

4 1. The county or municipality provides to the department a copy of a signed  
5 agreement or contract with a county, municipality, nonprofit organization, or private  
6 entity to transfer one or more services or duties to the county, municipality, nonprofit  
7 organization, or private entity, and the agreement or contract satisfies all of the  
8 following:

9 a. The agreement or contract specifies the services or duties to be transferred  
10 to the county, municipality, nonprofit organization, or private entity.

11 b. The agreement or contract transfers all services or duties specified under  
12 subd. 1. a. for a period of time that is at least twice the length of the period described  
13 in par. (d) 1. that remains on the date that the application is submitted.

14 c. The agreement or contract indicates the cost to the county or municipality  
15 transferring a service or duty of performing each service or duty specified under  
16 subd. 1. a. in the year immediately preceding the transfer of the service or duty under  
17 the agreement or contract, and, if the agreement or contract transfers a service or  
18 duty specified under subd. 1. a. to a county or municipality, the cost to the county or  
19 municipality to which the service or duty is transferred of performing each  
20 transferred service or duty in the year immediately preceding the transfer of the  
21 service or duty.

22 d. The agreement or contract specifies the amount that the county or  
23 municipality will pay to the county, municipality, nonprofit organization, or private  
24 entity to which the service or duty is transferred of performing each service or duty  
25 specified under subd. 1. a. for the entire term of the agreement or contract.

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1 e. The agreement or contract specifies the allocation of grant moneys between  
2 the counties or municipalities that are parties to the agreement or contract.

3 2. The county or municipality provided all services or duties specified under  
4 subd. 1. a. in the year immediately preceding the year that the services or duties are  
5 transferred under the agreement or contract described in subd. 1.

6 (b) 1. The department of revenue may award a grant for an agreement or  
7 contract under par. (a) only for a transfer of one or more of the following services or  
8 duties, and only if the innovation plan indicates that the transfer will realize a  
9 projected savings of at least 10 percent of the total cost of providing the service or  
10 duty:

11 a. Public safety, including law enforcement, but not including jails.

12 b. Fire protection.

13 c. Emergency services.

14 d. Courts.

15 e. Jails.

16 f. Training.

17 g. Communications.

18 h. Information technology.

19 i. Administration, including staffing, payroll, and human resources.

20 j. Public works.

21 k. Economic development and tourism.

22 L. Public health.

23 m. Housing, planning, and zoning.

24 n. Parks and recreation.

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1           2. For purposes of this subsection, the total cost of providing a service under  
2           subd. 1. includes the cost of wages, fringe benefits, training, and equipment  
3           associated with providing the service.

4           3. In calculating the projected savings under this paragraph to be realized by  
5           a transfer of fire protection or emergency medical services involving an entity that  
6           engages volunteer fire fighters or emergency medical services practitioners, the  
7           department shall attribute to all volunteer fire fighter or emergency medical services  
8           practitioner positions fair market compensation for the services provided by the  
9           volunteer fire fighter or emergency medical services practitioner positions. The  
10          department shall promulgate rules specifying the method of determining fair  
11          market compensation for the services provided by a volunteer fire fighter position  
12          and emergency medical services practitioner position for purposes of this paragraph.

13          (c) 1. The department may not approve a grant under par. (a) after the end of  
14          the 4th fiscal year after the date identified in the notice under 2023 Wisconsin Act  
15          .... (this act), section 244 (1).

16          2. The department may distribute a total of up to \$300,000,000 in payments  
17          under this subsection.

18          3. The department may not approve a grant under par. (a) if distributing all  
19          payments for the grant and all other grants awarded under this subsection as  
20          provided in par. (d) would result in the distribution of an amount that exceeds the  
21          amount under subd. 2.

22          (d) 1. A grant awarded under par. (a) shall be distributed in payments made  
23          each year during the period consisting of the first fiscal year that begins after the  
24          date identified in the notice under 2023 Wisconsin Act .... (this act), section 244 (1),  
25          and the following 2 fiscal years. Except as provided in subds. 2., 3., and 4., with



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1 regard to an innovation plan involving only counties and municipalities, the amount  
2 of the grant awarded under par. (a) for that plan to be distributed in each year is equal  
3 to 25 percent of the total costs specified under par. (a) 1. c. of performing the services  
4 and duties covered by the innovation plan in the year immediately preceding the  
5 transfer of the services or duties, excluding the costs specified under par. (a) 1. c. paid  
6 by the county or municipality with the highest total costs of performing the services  
7 or duties covered by the innovation plan in the year immediately preceding the  
8 transfer of the services or duties. Except as provided in subds. 2., 3., and 4., with  
9 regard to an innovation plan involving the transfer of a service or duty to a nonprofit  
10 organization or private entity, the amount of the grant awarded under par. (a) for  
11 that plan to be distributed in each year is equal to 25 percent of the total costs  
12 specified under par. (a) 1. c. of performing the transferred services and duties in the  
13 year immediately preceding the transfer of the services or duties.

14 2. No county or municipality may receive a total amount of payments  
15 distributed during a year under this subsection that exceeds \$10,000,000.

16 3. The department of revenue shall notify the department of administration of  
17 any county or municipality that failed to realize its projected savings as required  
18 under par. (e) 2. a. or b., and the department of administration shall withhold from  
19 the next payment to the county or municipality an amount equal to the difference  
20 between the amount of savings required to be realized under par. (e) 2. a. or b. and  
21 the actual amount of savings realized.

22 4. The department shall allocate the grant moneys distributed under this  
23 paragraph as provided by the agreement or contract under par. (a) 1. e.

24 (e) 1. The department of revenue shall give priority to county and municipal  
25 innovation plans that attempt to realize savings for public safety, fire protection, and

**ASSEMBLY BILL 245****SECTION 214**

1 emergency services while maintaining the appropriate level of such services. After  
2 the department awards grants to priority applicants, the department may award  
3 other counties and municipalities a prorated share of the remaining amount  
4 allocated under s. 25.491 (10).

5 2. a. Each applicant under this paragraph shall certify to the department that  
6 the county or municipality shall realize half of the projected savings under its plan  
7 no later than 24 months after first receiving a distribution for the grant.

8 b. Each applicant under this paragraph shall certify to the department that the  
9 county or municipality shall realize the full amount of the projected savings under  
10 its plan no later than 36 months after first receiving a distribution for the grant.

11 (f) 1. Each year during the period described in par. (d) during which grants are  
12 distributed, the department of revenue shall audit at least 10 percent of the grants  
13 awarded under par. (a) for which at least 24 months have passed since the first  
14 distribution under the grant.

15 2. Each year during the period during which grants under par. (a) are awarded,  
16 no later than December 31, the department of revenue shall submit a report to the  
17 joint committee on finance concerning all grants awarded under par. (a).

18 **(2) INNOVATION PLANNING GRANTS.** Beginning in 2024, a municipality with a  
19 population not exceeding 5,000 may apply to the department of revenue, in the form  
20 and manner prescribed by the department, for a grant to be used only for staffing and  
21 consultant expenses for planning the transfer of one or more of the services listed  
22 under sub. (1) (b). No municipality may receive more than \$100,000 for each project  
23 plan submitted under this paragraph and approved by the department of revenue.

24 **SECTION 215.** 79.039 of the statutes is created to read:

**ASSEMBLY BILL 245****SECTION 215**

1           **79.039 Certain reductions. (1)** For the distribution in 2024 and subsequent  
2 years, if in any year a county or municipality fails to satisfy the requirements under  
3 s. 62.90 (5) (a) or 66.0608 (2m), the secretary of administration shall reduce the  
4 county's or municipality's total of payments under ss. 79.036 and 79.037 for the next  
5 year by 15 percent.

6           **(2)** (a) 1. If in any year a county that imposes the tax under s. 77.70 (2) fails to  
7 make the contribution to its retirement system's unfunded actuarial accrued  
8 liability, as required under s. 77.70 (2) (a), the department of revenue shall reduce  
9 the county's total of payments under ss. 79.035, 79.036, and 79.037 for that year by  
10 the amount of the unpaid contribution and direct the department of administration  
11 to pay that amount towards the retirement system's unfunded actuarial accrued  
12 liability.

13           2. If in any year a county that imposes the tax under s. 77.70 (2) uses the  
14 revenue from that tax for an expenditure that is not authorized under s. 77.70 (2),  
15 the department of revenue shall reduce the county's total of payments under ss.  
16 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized  
17 expenditure and direct the department of administration to pay to the county the  
18 reduced amount.

19           (b) 1. If in any year a municipality that imposes the tax under s. 77.701 fails  
20 to make the contribution to its retirement system's unfunded actuarial accrued  
21 liability, as required under s. 77.701 (1), the department of revenue shall reduce the  
22 municipality's total of payments under ss. 79.035, 79.036, and 79.037 for that year  
23 by the amount of the unpaid contribution and direct the department of  
24 administration to pay that amount towards the retirement system's unfunded  
25 actuarial accrued liability.

**ASSEMBLY BILL 245****SECTION 215**

1           2. If in any year a municipality that imposes the tax under s. 77.701 uses the  
2 revenue from that tax for an expenditure that is not authorized under s. 77.701, the  
3 department of revenue shall reduce the municipality's total of payments under ss.  
4 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized  
5 expenditure and direct the department of administration to pay to the municipality  
6 the reduced amount.

7           **SECTION 216.** 79.05 (2) (c) of the statutes is amended to read:

8           79.05 (2) (c) Its municipal budget; exclusive of principal and interest on  
9 long-term debt and exclusive of revenue sharing payments under s. 66.0305,  
10 payments of premiums under s. 66.0137 (5) (c) 1. and 1m., payments received under  
11 s. 79.038, expenditures of payments due to the termination of a tax incremental  
12 district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures  
13 of grant payments under s. 16.297 (1m), unreimbursed expenses related to an  
14 emergency declared under s. 323.10, expenditures from moneys received pursuant  
15 to P.L. 111-5, grants received from the state or federal government for the purpose  
16 of providing law enforcement, fire protection, or emergency medical services, and  
17 expenditures made pursuant to a purchasing agreement with a school district  
18 whereby the municipality makes purchases on behalf of the school district; for the  
19 year of the statement under s. 79.015 increased over its municipal budget as adjusted  
20 under sub. (6); exclusive of principal and interest on long-term debt and exclusive  
21 of revenue sharing payments under s. 66.0305, payments of premiums under s.  
22 66.0137 (5) (c) 1. and 1m., payments received under s. 79.038, expenditures of  
23 payments due to the termination of a tax incremental district under s. 79.096 (3),  
24 recycling fee payments under s. 289.645, expenditures of grant payments under s.  
25 16.297 (1m), unreimbursed expenses related to an emergency declared under s.

**ASSEMBLY BILL 245****SECTION 216**

1 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received  
2 from the state or federal government for the purpose of providing law enforcement,  
3 fire protection, or emergency medical services, and expenditures made pursuant to  
4 a purchasing agreement with a school district whereby the municipality makes  
5 purchases on behalf of the school district; for the year before that year by less than  
6 the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10  
7 percent.

8 **SECTION 217.** 79.05 (3) (d) of the statutes is amended to read:

9 79.05 (3) (d) Multiply the amount under par. (c) by the amount for the year  
10 under s. 79.01 (1), 2021 stats.

11 **SECTION 218.** 79.0965 of the statutes is created to read:

12 **79.0965 State aid; repeal of personal property tax. (1)** Beginning in 2025,  
13 the department of administration shall pay to each taxing jurisdiction, as defined in  
14 s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal  
15 property described under s. 70.111 (28) for the property tax assessments as of  
16 January 1, 2023.

17 **(2) (a)** Each municipality shall report to the department of revenue, in the time  
18 and manner determined by the department, the amount of the property taxes levied  
19 on the items of personal property described under s. 70.111 (28) for the property tax  
20 assessments as of January 1, 2023, on behalf of the municipality and on behalf of  
21 other taxing jurisdictions.

22 **(b)** Each taxing jurisdiction shall report to the department of revenue, in the  
23 time and manner determined by the department, any information the department  
24 considers necessary to administer this section.

**ASSEMBLY BILL 245****SECTION 218**

1 (c) If a municipality does not timely electronically file the report required by  
2 the department of revenue under par. (a), the following reductions will be made to  
3 the municipality's personal property aid distributed under sub. (1) in 2025:

4 1. Reduction of 25 percent, if not filed by June 30, 2024.

5 2. Forfeiture of the municipality's aid under sub. (1), if not filed by July 15,  
6 2024.

7 (d) If a municipality does not electronically file the report required by the  
8 department of revenue under par. (a) by July 15, 2024, the department may use the  
9 best information available to calculate the aid to distribute under sub. (1) in 2025 to  
10 the applicable taxing jurisdictions.

11 **(3)** Each taxing jurisdiction shall attribute to each tax incremental district  
12 within the taxing jurisdiction the district's proportionate share of the amount the  
13 taxing jurisdiction receives under sub. (1). The amount that would have been paid  
14 to a tax incremental district under this subsection shall be distributed to the  
15 municipality and applicable taxing jurisdictions in the year following the  
16 termination of the tax incremental district and in each year thereafter.

17 **SECTION 219.** 101.02 (7y) of the statutes is created to read:

18 101.02 **(7y)** (a) In this subsection, "quarry" has the meaning given in s. 66.0441  
19 (2) (g).

20 (b) Notwithstanding sub. (7) (a), and except as provided in this subsection and  
21 s. 66.0441 (3) (d), a city, village, town, or county may not make or enforce a local order  
22 that limits blasting at a quarry.

23 (c) A city, village, town, or county may petition the department for an order  
24 granting the city, village, town, or county the authority to impose additional  
25 restrictions and requirements related to blasting on the operator of a quarry. If a city,

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1 village, town, or county submits a petition under this paragraph because of concerns  
2 regarding the potential impact of blasting on a qualified historic building, as defined  
3 in s. 101.121 (2) (c), the department may require the operator of the quarry to pay  
4 the costs of an impact study related to the qualified historic building.

5 (d) If the department issues an order under this subsection, the order may  
6 grant the city, village, town, or county the authority to impose restrictions and  
7 requirements related to blasting at the quarry that are more restrictive than the  
8 requirements under s. 101.15 related to blasting and rules promulgated by the  
9 department under s. 101.15 (2) (e) related to blasting.

10 (e) The department may not charge a fee to a city, village, town, or county in  
11 connection with a petition submitted under par. (c).

12 **SECTION 220.** 115.385 (1) (e) of the statutes is created to read:

13 115.385 (1) (e) All of the following information derived from statistics reported  
14 under s. 118.124:

15 1. The total number of incidents per 100 pupils reported by the school or school  
16 district.

17 2. The average total number of incidents per 100 pupils reported statewide.

18 3. The total number of incidents listed under s. 118.124 (2) (a) 1., 2., 4., and 8.  
19 per 100 pupils reported by the school or school district.

20 4. The average total number of incidents listed under s. 118.124 (2) (a) 1., 2.,  
21 4., and 8. per 100 pupils reported statewide.

22 **SECTION 221.** 115.385 (1g) (g) of the statutes is created to read:

23 115.385 (1g) (g) The department may not consider the statistics reported by a  
24 school or school district under s. 118.124.

25 **SECTION 222.** 118.124 of the statutes is created to read:

**ASSEMBLY BILL 245****SECTION 222**

1           **118.124 Statistics of crimes and other safety-related incidents.** (1) In  
2 this section:

3           (a) “Participating private high school” means a private school participating in  
4 a parental choice program under s. 118.60 or 119.23 that operates high school grades.

5           (b) “Public high school” means a public school, including a charter school, that  
6 operates high school grades.

7           **(2)** (a) Subject to par. (b), beginning in the 2024-25 school year, a public high  
8 school and a participating private high school shall collect and maintain statistics  
9 of incidents of the following:

10           1. Homicide.

11           2. Sexual assault.

12           3. Burglary, robbery, or theft.

13           4. Battery, substantial battery, or aggravated battery under s. 940.19.

14           5. Arson.

15           6. Use or possession of alcohol, a controlled substance, as defined in s. 961.01

16 (4), or a controlled substance analog, as defined in s. 961.01 (4m).

17           7. Possession of a firearm in violation of s. 948.605 (2).

18           8. A violation of a municipal ordinance relating to disorderly conduct.

19           (b) The requirement under par. (a) applies only to an incident that satisfies all  
20 of the following:

21           1. The incident occurred Monday to Friday between the hours of 6 a.m. and 10  
22 p.m.

23           2. The incident occurred on one of the following:



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1           a. Property owned or leased by the school district in which the public high  
2 school is located, by the operator of the charter school, or by the governing body of  
3 the participating private high school.

4           b. Transportation, including all of the methods of transportation described in  
5 ss. 121.55 and 121.555, provided by the public high school, participating private high  
6 school, or school district.

7           3. The incident was reported to law enforcement, and, as a result of the  
8 incident, a charge was filed or a citation was issued.

9           **(3)** (a) Annually, each public high school in a school district other than a charter  
10 school established under s. 118.40 (2r) or (2x) shall report the statistics collected  
11 under sub. (2) to the school board. Annually, by July 31, each school board shall  
12 submit to the department a report that includes the statistics reported under this  
13 paragraph by each public high school in the school district and aggregate statistics  
14 collected under sub. (2) for all of the public high schools in the school district other  
15 than charter schools established under s. 118.40 (2r) or (2x).

16           (b) Annually, by July 31, each operator of a charter school established under  
17 s. 118.40 (2r) or (2x) that operates high school grades and the governing body of each  
18 participating private high school shall submit to the department the statistics the  
19 operator or governing body collected under sub. (2).

20           (c) No school board, operator of a charter school established under s. 118.40 (2r)  
21 or (2x), or governing body of a participating private high school may include the  
22 identity of a pupil in a report under this subsection.

23           **(4)** The department shall promulgate rules to administer this section,  
24 including a rule that requires public high schools, participating private high schools,

**ASSEMBLY BILL 245****SECTION 222**

1 and school districts to collect and report statistics of incidents under this section in  
2 accordance with the uniform crime reporting system of the department of justice.

3 (5) The department of justice shall cooperate with the department to develop  
4 a reporting system under this section that incorporates the uniform crime reporting  
5 system of the department of justice.

6 **SECTION 223.** 119.04 (1) of the statutes is amended to read:

7 119.04 (1) Subchapters IV, V and VII of ch. 115, ch. 121 and ss. 66.0235 (3) (c),  
8 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343,  
9 115.345, 115.363, 115.364, 115.365 (3), 115.366, 115.367, 115.38 (2), 115.415, 115.445,  
10 118.001 to 118.04, 118.045, 118.06, 118.07, 118.075, 118.076, 118.10, 118.12, 118.124,  
11 118.125 to 118.14, 118.145 (4), 118.15, 118.153, 118.16, 118.162, 118.163, 118.164,  
12 118.18, 118.19, 118.196, 118.20, 118.223, 118.225, 118.24 (1), (2) (c) to (f), (6), (8), and  
13 (10), 118.245, 118.25, 118.255, 118.258, 118.291, 118.292, 118.293, 118.2935, 118.30  
14 to 118.43, 118.46, 118.50, 118.51, 118.52, 118.53, 118.55, 118.56, 120.12 (2m), (4m),  
15 (5), and (15) to (27), 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17) to (19), (26), (34),  
16 (35), (37), (37m), and (38), 120.137, 120.14, 120.20, 120.21 (3), and 120.25 are  
17 applicable to a 1st class city school district and board but not, unless explicitly  
18 provided in this chapter or in the terms of a contract, to the commissioner or to any  
19 school transferred to an opportunity schools and partnership program.

20 **SECTION 224.** 174.065 (3) of the statutes is amended to read:

21 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
22 license taxes may be collected in ~~the same manner as in s. 74.55 and a civil action~~  
23 under ch. 799 for the collecting of personal property taxes, if the action is brought  
24 within 6 years after the January 1 of the year in which the taxes are required to be  
25 paid.

**ASSEMBLY BILL 245****SECTION 225**

1           **SECTION 225.** 252.03 (2j) of the statutes is created to read:

2           252.03 (2j) A local health officer may not issue a mandate to close any business  
3 in order to control an outbreak or epidemic of communicable disease for longer than  
4 14 days unless the governing body of the political subdivision in which the order is  
5 intended to apply approves an extension of the order, with each extension not to  
6 exceed 14 days. In this subsection, “political subdivision” means a city, village, town,  
7 or county.

8           **SECTION 226.** 256.15 (1) (ij) of the statutes is created to read:

9           256.15 (1) (ij) “Interfacility transport” means any transfer of a patient between  
10 health care facilities or any nonemergent transfer of a patient.

11           **SECTION 227.** 256.15 (4) (a) 4. of the statutes is created to read:

12           256.15 (4) (a) 4. If the ambulance is engaged in a nonemergent interfacility  
13 transport, one emergency medical technician who is in the patient compartment  
14 during transport of the patient and one individual who has a certification in  
15 cardiopulmonary resuscitation, through a course approved by the department.

16           **SECTION 228.** 256.15 (4m) (d) of the statutes is amended to read:

17           256.15 (4m) (d) A rural ambulance service provider that is intending to  
18 upgrade its service under par. (b) shall submit to the department an update to its  
19 operational plan including a description of its intention to upgrade. The department  
20 may not require a rural ambulance service provider to stock an ambulance with  
21 equipment to perform all functions that the emergency medical services practitioner  
22 with the highest level of license may perform in order to upgrade the ambulance  
23 service level under par. (b).

24           **SECTION 229.** 256.15 (8) (b) 3. of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 229**

1           256.15 (8) (b) 3. The individual satisfactorily completes an emergency medical  
2 responder course that meets or exceeds the guidelines issued by the National  
3 Highway Traffic Safety Administration under 23 CFR 1205.3 (a) (5), that includes  
4 training for response to acts of terrorism, and that is approved by the department.  
5 Any relevant education, training, instruction, or other experience that an applicant  
6 for initial certification as an emergency medical responder who is not affiliated with  
7 an ambulance service provider or emergency medical services program obtained in  
8 connection with any military service, as defined in s. 111.32 (12g), satisfies the  
9 completion of an emergency medical responder course, if the applicant demonstrates  
10 to the satisfaction of the department that the education, training, instruction, or  
11 other experience obtained by the applicant is substantially equivalent to the  
12 emergency medical responder course.

13           **SECTION 230.** 256.15 (8) (bm) of the statutes is created to read:

14           256.15 (8) (bm) The department may not require an applicant for certification  
15 as an emergency medical responder to register with or take the examination of the  
16 national registry of emergency medical technicians. An ambulance service provider  
17 or another emergency medical services program may require an emergency medical  
18 responder to register with or take the examination of the national registry of  
19 emergency medical technicians as a condition of being employed by or volunteering  
20 with the provider or program.

21           **SECTION 231.** 256.15 (8) (fm) of the statutes is created to read:

22           256.15 (8) (fm) Except as provided in ss. 256.17 and 256.18, the department  
23 shall issue a certificate as an emergency medical responder, without requiring  
24 satisfactory completion of any instruction or training that may be required under  
25 par. (b), to any individual who meets the criteria under par. (b) 1. and 2. and has

**ASSEMBLY BILL 245****SECTION 231**

1 obtained relevant education, training, and experience in connection with military  
2 service, as defined in s. 111.32 (12g). The determination of whether an individual has  
3 obtained relevant education, training, and experience is solely within the discretion  
4 of the ambulance service provider or emergency medical services program with  
5 which the individual intends to be employed or to volunteer.

6 **SECTION 232.** 256.15 (10m) of the statutes is created to read:

7 256.15 **(10m)** EXCLUSIVE ARRANGEMENTS PROHIBITED. An ambulance service  
8 provider or emergency medical services program may not prohibit an emergency  
9 medical responder or emergency medical services practitioner who is employed by  
10 or volunteering with the ambulance service provider or emergency medical services  
11 program from being employed by or volunteering with another ambulance service  
12 provider or emergency medical services program.

13 **SECTION 233.** 256.35 (3s) (bm) 5. of the statutes is created to read:

14 256.35 **(3s)** (bm) 5. Public safety answering points are eligible to receive a grant  
15 under subd. 1. without regard as to whether the public safety answering point is  
16 located in a county that is participating in an emergency services IP network contract  
17 described under par. (b).

18 **SECTION 234.** 706.05 (2m) (b) 3. of the statutes is created to read:

19 706.05 **(2m)** (b) 3. Descriptions of property specified under s. 70.17 (3).

20 **SECTION 235.** 815.18 (3) (intro.) of the statutes is amended to read:

21 815.18 **(3)** EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
22 the following property is exempt, except as specifically provided in this section and  
23 ss. ~~70.20(2)~~, 71.91 (5m) and (6), ~~74.55(2)~~ and 102.28 (5):

24 **SECTION 236.** 978.05 (6) (a) of the statutes is amended to read:

**ASSEMBLY BILL 245****SECTION 236**

1           978.05 (6) (a) Institute, commence or appear in all civil actions or special  
2 proceedings under and perform the duties set forth for the district attorney under ch.  
3 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),  
4 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,  
5 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection  
6 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and  
7 938 as the judge may request and perform all appropriate duties and appear if the  
8 district attorney is designated in specific statutes, including matters within chs. 782,  
9 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority  
10 of the county board to designate, under s. 48.09 (5), that the corporation counsel  
11 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)  
12 or 938.09 (6), the district attorney as an appropriate person to represent the interests  
13 of the public under s. 48.14 or 938.14.

14           **SECTION 237.** Laws of 1937, chapter 201, section 1 (4), as last affected by laws  
15 of 1947, chapter 357, is amended to read:

16           [Laws of 1937, chapter 201] Section 1 (4) "Employee" shall mean any person  
17 regularly employed by the county at an annual wage or salary payable at stated  
18 intervals, including any person who is employed by the state but who receives part  
19 of his wage or salary from the county ~~\*\*\*~~, but not including any person in the service  
20 of a county with a population of at least 750,000 who was never an employe of the  
21 county on or before December 31 of the year that an ordinance is adopted under s.  
22 77.70 (2) (a) of the statutes, in a county with a population of at least 750,000, (a) who  
23 was never an employe of the county on or before December 31 of the year that an  
24 ordinance is adopted under s. 77.70 (2) (a) of the statutes and who is hired as an  
25 employe of the county after that date; or (b) who was an employe of the county before

**ASSEMBLY BILL 245****SECTION 237**

1 December 31 of the year that an ordinance is adopted under s. 77.70 (2) (a) of the  
2 statutes, separated from county employment before December 31 of the year that an  
3 ordinance is adopted under s. 77.70 (2) (a) of the statutes, and withdrew their  
4 contributions to the retirement system in relation to that separation from  
5 employment before December 31 of the year that an ordinance is adopted under s.  
6 77.70 (2) (a) of the statutes, and is hired after December 31 of the year that an  
7 ordinance is adopted under s. 77.70 (2) (a) of the statutes. In the event of a question  
8 arising as to the right of any person in the service of the county to be classified as an  
9 employe under this act, the decision of the board shall be final. “Employe” does not  
10 include any individual eligible to participate in a retirement plan established by a  
11 county with a population of at least 750,000 under the federal Omnibus Budget  
12 Reconciliation Act of 1990.

13 **SECTION 238.** Laws of 1937, chapter 201, section 14A is created to read:

14 [Laws of 1937, chapter 201] Section 14A. TERMINATION OF RETIREMENT SYSTEM.  
15 The board of a system in a county with a population of at least 750,000 shall  
16 terminate the retirement system within a practicable time after the final payment  
17 has been made to members or their beneficiaries, in accordance with any  
18 requirements of the federal Internal Revenue Code. At no time after July 1, 2023,  
19 or the effective date of this section ... [LRB inserts date], whichever is later, may a  
20 county create a new retirement system under chapter 201, laws of 1937. This section  
21 does not apply to any individual eligible to participate in a retirement plan  
22 established by a county with a population of at least 750,000 under the Omnibus  
23 Budget Reconciliation Act of 1990.

24 **SECTION 239.** Laws of 1937, chapter 201, section 21, as created by laws of 1965,  
25 chapter 405, is amended to read:

**ASSEMBLY BILL 245****SECTION 239**

1 [Laws of 1937, chapter 201] Section 21. For the purpose of best protecting the  
2 employes subject to this act by granting supervisory authority over each retirement  
3 system created hereunder to the governmental unit most involved therewith, it is  
4 declared to be the legislative policy that the future operation of each such retirement  
5 system is a matter of local affair and government and shall not be construed to be a  
6 matter of state-wide concern. Each county which is required to establish and  
7 maintain a retirement system pursuant to this act is hereby empowered, by county  
8 ordinance, to make any changes in such retirement system which hereafter may be  
9 deemed necessary or desirable for the continued operation of such retirement  
10 system, but no such change shall operate to diminish or impair the annuities,  
11 benefits or other rights of any person who is a member of such retirement system  
12 prior to the effective date of any such change. In a county with a population of at least  
13 750,000 that has established a retirement system pursuant to this act, the county  
14 and board shall continue to amend, create, and repeal ordinances and rules,  
15 administer benefits, discharge their duties with respect to the retirement system,  
16 and take any other actions necessary to administer the system and maintain the  
17 qualified tax status of the system under the federal Internal Revenue Code until the  
18 plan is terminated under section 14A of this act. The county and board may not make  
19 any changes to the benefits for employes who remain in the retirement system.

20 **SECTION 240.** Laws of 1937, chapter 396, section 1 (3) (b) is amended to read:

21 [Laws of 1937, chapter 396] Section 1 (3) (b). “City agency” shall mean any  
22 board, commission, division, department, office or agency of the city government,  
23 including its sewerage commission, school board, auditorium board, fire and police  
24 departments, annuity and pension board, board of vocational and adult education,  
25 Wisconsin Center District, housing authority, water department, Veolia Milwaukee



**ASSEMBLY BILL 245****SECTION 240**

1 with respect to employes who are participants in the retirement system of  
2 Milwaukee on the effective date of this paragraph .... [LRB inserts date], and public  
3 school teachers' annuity and retirement fund, by which an employe of the city or city  
4 agency is paid.

5 **SECTION 241.** Laws of 1937, chapter 396, section 1 (4) (e) 2m. is created to read:

6 [Laws of 1937, chapter 396] Section 1 (4) (e) 2m. Who are in the service of a city  
7 of the first class, or a city agency of a city of the first class in a county with a  
8 population of at least 750,000; who as of January 1 of the year following the city's  
9 election to join the Wisconsin Retirement System under s. 40.21 (1) of the statutes,  
10 had never been employees of the city or an agency of the city; and who are hired after  
11 January 1 of the year following the city's election to join the Wisconsin Retirement  
12 System under s. 40.21 (1) of the statutes.

13 **SECTION 242.** Laws of 1937, chapter 396, section 15 (1), as created by laws of  
14 1947, chapter 441, is amended to read:

15 [Laws of 1937, chapter 396] Section 15 (1) For the purpose of giving to cities of  
16 the first class the largest measure of self-government with respect to pension  
17 annuity and retirement systems compatible with the constitution and general law,  
18 it is hereby declared to be the legislative policy that all future amendments and  
19 alterations to this act are matters of local affair and government and shall not be  
20 construed as an enactment of state-wide concern. Cities of the first class are hereby  
21 empowered to amend or alter the provisions of this act in the manner prescribed by  
22 section 66.01 of the statutes; provided that no such amendment or alteration shall  
23 modify the annuities, benefits or other rights of any persons who are members of the  
24 system prior to the effective date of such amendment or alteration. In a city of the  
25 first class in a county with a population of at least 750,000 that has established a

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1 retirement system pursuant to this act, the city and board shall continue to amend,  
2 create, and repeal ordinances and rules, administer benefits, discharge their duties  
3 with respect to the retirement system, and take any other actions necessary to  
4 administer the system and maintain the qualified tax status of the system under the  
5 federal Internal Revenue Code until the plan is terminated under section 16A of this  
6 act. The city and board may not make any changes to the benefits for employes who  
7 remain in the retirement system.

8 **SECTION 243.** Laws of 1937, chapter 396, section 16A is created to read:

9 [Laws of 1937, chapter 396] Section 16A. TERMINATION OF RETIREMENT SYSTEM.

10 The retirement system shall be terminated within a practicable time after the final  
11 payment has been made to members or their beneficiaries, in accordance with any  
12 requirements of the federal Internal Revenue Code. At no time after July 1, 2023,  
13 or the effective date of this section ... [LRB inserts date], whichever is later, may a  
14 city create a retirement system under chapter 396, laws of 1937.

15 **SECTION 244. Nonstatutory provisions.**

16 (1) NOTICE OF FILING INNOVATION GRANT PROGRAM RULES. At the same time the  
17 department of revenue files with the legislative reference bureau under s. 227.20 the  
18 rules promulgated under s. 79.038 (1), the department of revenue shall send a notice  
19 to the legislative reference bureau for publication in the Wisconsin Administrative  
20 Register that states the date on which the rules will take effect as provided in s.  
21 227.22.

22 (2) REPORTS FROM TAXING JURISDICTIONS. Each taxing jurisdiction shall report  
23 to the department of revenue, in the time and manner determined by the  
24 department, the amount of the property taxes levied on all items of personal property  
25 for the property tax assessments as of January 1, 2023.

**ASSEMBLY BILL 245****SECTION 244**

1           (3) STATEWIDE CONCERN. Notwithstanding any provision of laws of 1937,  
2 chapters 201 and 396, and subsequent amendments to those laws, the treatment of  
3 ss. 59.875 (2) (a) and (c) and 62.623 (1) and (3) and of laws of 1937, chapter 201,  
4 sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1),  
5 and 16A is a matter of statewide concern and is not a matter of local affair or  
6 government.

7           (4) MILWAUKEE CITY AND COUNTY RETIREMENT SYSTEMS. As soon as possible after  
8 an ordinance is adopted under s. 77.70 (2) (a) or 77.701 (1), the city of Milwaukee  
9 employes' retirement system and the Milwaukee county retirement plan shall  
10 submit to the legislative reference bureau for publication in the Wisconsin  
11 Administrative Register a notice specifying the date the ordinance was passed.

12           (5) NOTICE DEADLINE; PARTICIPATION IN WISCONSIN RETIREMENT SYSTEM. If the  
13 notice specified in sub. (4) is not received by the legislative reference bureau before  
14 the first day of the 25th month beginning after the effective date of this subsection,  
15 the treatment of ss. 59.875 (2) (a) and (c), 62.623 (1) and (3), and of laws of 1937,  
16 chapter 201, sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4)  
17 (e) 2m., 15 (1), and 16A is void.

18           (6) PUBLIC PROTECTIVE SERVICES MAINTENANCE OF EFFORT. For 2023, a 1st class  
19 city shall maintain a level of law enforcement and fire protective and emergency  
20 medical service that is at least equivalent to that provided in the 1st class city on  
21 April 1, 2023, as measured by the number of full-time equivalent law enforcement  
22 officers, as defined in s. 165.85 (2) (c), employed by the 1st class city and the daily  
23 staffing level of the paid fire department, as defined in s. 213.10 (1g).

**SECTION 245. Initial applicability.**

**ASSEMBLY BILL 245****SECTION 245**

1           (1) **ELIMINATION OF THE PERSONAL PROPERTY TAX.** The repeal of ss. 60.85 (1) (f),  
2           66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d., 71.28  
3           (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12., and 76.69; the renumbering and amendment  
4           of s. 77.51 (12t); the amendment of ss. 26.03 (1m) (b) (intro.), 33.01 (9) (a), (am) 1. and  
5           2., (ar) 1., and (b) 1., 60.85 (1) (h) 1. c. and (o), 66.0435 (3) (c) 1. (intro.) and (g) and  
6           (9), 66.1105 (2) (f) 1. c. and (i) 2., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5) (a) 1.,  
7           70.10, 70.13 (1), (2), (3), and (7), 70.15 (2), 70.17 (1), 70.174, 70.18 (1) and (2), 70.19,  
8           70.20, 70.21 (1), (1m) (intro.), and (2), 70.22 (1) and (2) (a), 70.27 (1), (3) (a), (4), (5),  
9           and (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), (2), (3), (4), and (5), 70.36  
10          (1) and (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2.  
11          and (b) (intro.), 70.68 (1), 70.73 (1) (b), (c), and (d), 70.84, 70.855 (1) (intro.), (a), and  
12          (b), 70.995 (1) (a), (4), (5), (7) (b), (8) (b) 1., and (12) (a), 71.07 (5n) (a) 5. a. and 9. (intro.)  
13          and a. and (d) 2., (6e) (a) 5., and (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a. and 9. (intro.)  
14          and a. and (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2) and (4g) (a) 10.  
15          and 13., 76.125 (1), 76.24 (2) (a), 76.31, 76.82, 77.04 (1), 77.54 (20n) (d) 2. and 3. and  
16          (57d) (b) 1., 77.84 (1), 78.55 (1), 174.065 (3), 815.18 (3) (intro.), and 978.05 (6) (a); and  
17          the creation of 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17  
18          (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 76.025 (5), 76.074, 77.51 (12t)  
19          (a) to (c), 79.096 (1) (b) and (2) (a) 2., (c), and (d), and 706.05 (2m) (b) 3. first apply  
20          to the property tax assessments as of January 1, 2024.

21           (2) **FIXED GUIDEWAY TRANSPORTATION SYSTEMS.** The treatment of ss. 66.1105 (2)  
22           (f) 2. e. first applies to a tax incremental district in existence on the effective date of  
23           this subsection.

**ASSEMBLY BILL 245****SECTION 245**

1           (3) SCHOOL AND SCHOOL DISTRICT ACCOUNTABILITY REPORT. The treatment of s.  
2           115.385 (1) (e) first applies to the school and school district accountability report  
3           published for the 2024-25 school year.

4           **SECTION 246. Effective dates.** This act takes effect on the day after  
5           publication, except as follows:

6           (1) The treatment of ss. 13.94 (1) (w) and (1s) (c) 1s., 59.875 (2) (a) and (c) and  
7           62.623 (1) and (3) and of laws of 1937, chapter 201, sections 1 (4), 14A, and 21, and  
8           chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A takes effect on January  
9           1 of the year following the year that an ordinance is adopted under s. 77.70 (2) (a) or  
10          77.701 (1).

11          (2) The treatment of s. 256.15 (1) (ij), (4) (a) 4., (4m) (d), (8) (b) 3., (bm), and (fm),  
12          and (10m) takes effect on the first day of the 7th month beginning after publication.

13          (3) The treatment of ss. 25.17 (1) (jf), 25.491, 49.45 (51), 59.52 (25), 59.605 (3)  
14          (c), 60.34 (1) (a), 61.26 (2) and (3), 62.09 (9) (a) and (e), 62.13 (1), (2) (b), and (2m)  
15          (title), (a), and (b), 66.0144, 66.0602 (1) (am) and (3) (a) and (b), 66.0607 (1), 66.0608  
16          (1) (fm), (2), (2m), (3), and (4), 70.119 (3) (c), 73.03 (77), 79.01 (1) and (2d), 79.015,  
17          79.02 (2) (b) and (3) (a) and (e), 79.035 (title), (4) (c) 2., (d) 2., (e) 2., (f) 2., (g), (h), and  
18          (i), (6), and (8), 79.036, 79.037, 79.038, 79.039, 79.05 (2) (c) and (3) (d), 115.385 (1) (e)  
19          and (1g) (g), 252.03 (2j), and 256.35 (3s) (bm) 5., the renumbering of s. 66.0608 (title),  
20          the amendment of s. 79.035 (5), and the creation of s. 66.0608 (title) take effect on  
21          July 1, 2024.

22          (4) The repeal of s. 79.036 (2) and the repeal and recreation of ss. 79.035 (5) and  
23          79.036 (1) (intro.) take effect on June 30, 2036.

24

(END)