



**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO 1995 ASSEMBLY BILL 150**

June 19, 1995 – Offered by Representative BOYLE.

1     **AN ACT** *to repeal* 71.05 (6) (b) 9., 73.0305, 77.54 (5) (b), 77.54 (6) (a), 77.54 (6m),  
2             77.54 (10), 77.54 (12), 77.54 (13), 77.54 (15), 77.54 (21), 77.54 (24), 77.54 (25),  
3             77.54 (26), 77.54 (38), 77.54 (39), 119.46 (2), 120.105, 120.12 (3) (d), 120.12 (3)  
4             (e), 120.44 (3), 121.15 (3) and subchapter VII of chapter 121 [precedes 121.90];  
5             **to renumber and amend** 119.46 (1); **to amend** 14.28 (3) (b) 2., 65.07 (1) (e),  
6             71.01 (14), 71.05 (8) (b), 71.07 (3m) (c) 1., 71.07 (9) (b), 71.28 (2m) (c) 1., 71.28  
7             (3) (a) 1., 71.36 (1m), 71.47 (2m) (c) 1., 71.47 (3) (a) 1., 77.51 (4) (b) 3., 77.51 (15)  
8             (b) 4., 77.52 (2) (a) 5., 77.52 (2) (a) 6., 77.54 (2m), 77.54 (3) (a), 77.54 (11), 79.01  
9             (1), 79.03 (3c) (f), 79.03 (4), 79.058 (3) (b), 79.10 (11) (b), 121.15 (4) and 159.31  
10            (1) (a); **to repeal and recreate** 20.255 (2) (ac); and **to create** 20.835 (2) (a),  
11            20.865 (4) (gm), 77.52 (2) (a) 21., 77.52 (2) (a) 22., 77.52 (2) (a) 24., 77.52 (2) (a)  
12            25., 77.52 (2) (a) 26., 77.52 (2) (a) 28., 77.52 (2) (a) 29., 77.52 (2) (a) 30., 77.52  
13            (2) (a) 31., 77.52 (2) (a) 32., 77.52 (2) (a) 33., 77.52 (2) (a) 34., 77.52 (2) (a) 35.,  
14            77.52 (2) (a) 36., 77.52 (2) (a) 37., 77.52 (2) (a) 38., 77.52 (2) (a) 39., 77.52 (2) (a)  
15            40., 77.52 (2) (a) 41., 77.52 (2) (a) 46., 77.52 (2) (a) 48., 77.52 (2) (a) 51., 77.52  
16            (2) (a) 52., 77.52 (2) (a) 53., 77.52 (2) (a) 54., 77.52 (2) (a) 55., 77.52 (2) (a) 56.,

1 77.52 (2) (a) 57., 77.52 (2) (a) 58., 77.52 (2) (a) 59., 77.52 (2) (a) 60., 77.52 (2) (a)  
2 61., 77.52 (2) (a) 62., 77.52 (2) (a) 63., 77.52 (2) (a) 64., 79.058 (3) (c) and (d), 79.10  
3 (11) (bm), 121.07 (1) (d) and 121.15 (1) (d) of the statutes; **relating to:** state  
4 finances and appropriations, constituting the executive budget act of the 1995  
5 legislature, and making appropriations.

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

6 **SECTION 1.** 14.28 (3) (b) 2. of the statutes is amended to read:

7 14.28 (3) (b) 2. The foundation shall give priority to funding applications  
8 received from local units of government, educational institutions and libraries and  
9 shall give additional priority to funding applications received from school districts  
10 in which the allowable percentage increase in revenue under subch. VII of ch. 121  
11 is less than the statewide average and to school districts in which the allowable  
12 revenue per pupil under subch. VII of ch. 121 is less than the statewide average.

13 **SECTION 2.** 20.255 (2) (ac) of the statutes, as affected by 1993 Wisconsin Act 437,  
14 is repealed and recreated to read:

15 20.255 (2) (ac) *General equalization aids.* The amounts in the schedule for the  
16 payment of educational aids under ss. 121.08, 121.09 and 121.105 and subch. VI of  
17 ch. 121.

18 **SECTION 3.** 20.835 (2) (a) of the statutes is created to read:

19 20.835 (2) (a) *Lottery credit supplement.* A sum sufficient to make the  
20 payments under s. 79.10 (11) (bm).

21 **SECTION 4.** 20.865 (4) (gm) of the statutes is created to read:

22 20.865 (4) (gm) *Temporary supplements.* A sum sufficient to supplement by 3%  
23 all appropriations, except sum sufficient appropriations, the appropriation under s.

1 20.255 (2) (ac) and appropriations made from segregated funds, for the 1995-96  
2 fiscal year, to supplement the appropriation under s. 20.255 (2) (ac) by 5% for the  
3 1995-96 fiscal year, to supplement by 3% all appropriations except sum sufficient  
4 appropriations, the appropriation under s. 20.255 (2) (ac) and appropriations made  
5 from segregated funds, considering that the base for the increase includes the  
6 supplement made for the 1995-96 fiscal year, and to supplement by 5% the  
7 appropriation under s. 20.255 (2) (ac), considering that the base for increases  
8 includes the supplement made for the 1995-96 fiscal year.

9 **SECTION 5.** 65.07 (1) (e) of the statutes is amended to read:

10 65.07 (1) (e) A school operations fund, as constituted and for the purposes  
11 specified in s. 119.46 (1).

12 **SECTION 6.** 71.01 (14) of the statutes is amended to read:

13 71.01 (14) "Wisconsin net operating loss" of persons other than corporations  
14 means "federal net operating loss" adjusted as prescribed in s. 71.05 (6) (a) and (b),  
15 (7) to (12) and (19) to (21), ~~except s. 71.05 (6) (b) 9.~~, except that no deductions  
16 allowable on schedule A for federal income tax purposes are allowable.

17 **SECTION 7.** 71.05 (6) (b) 9. of the statutes is repealed.

18 **SECTION 8.** 71.05 (8) (b) of the statutes is amended to read:

19 71.05 (8) (b) A Wisconsin net operating loss may be carried forward against  
20 Wisconsin taxable incomes of the next 15 taxable years, if the taxpayer was subject  
21 to taxation under this chapter in the taxable year in which the loss was sustained,  
22 to the extent not offset against other income of the year of loss and to the extent not  
23 offset against Wisconsin modified taxable income of any year between the loss year  
24 and the taxable year for which the loss carry-forward is claimed. In this paragraph,  
25 "Wisconsin modified taxable income" means Wisconsin taxable income with the

1 following exceptions: a net operating loss deduction or offset for the loss year or any  
2 taxable year thereafter is not allowed, ~~the deduction for long-term capital gains~~  
3 ~~under sub. (6) (b) 9. is not allowed~~, the amount deductible for losses from sales or  
4 exchanges of capital assets may not exceed the amount includable in income for gains  
5 from sales or exchanges of capital assets and “Wisconsin modified taxable income”  
6 may not be less than zero.

7 **SECTION 9.** 71.07 (3m) (c) 1. of the statutes is amended to read:

8 71.07 **(3m)** (c) 1. Any claimant may claim against taxes otherwise due under  
9 this chapter ~~10%~~ 75% of the property taxes accrued in the taxable year to which the  
10 claim relates, ~~up to a maximum claim of \$1,000~~, except that the credit under this  
11 subsection plus the credit under subch. IX may not exceed ~~95%~~ of the property taxes  
12 accrued on the farm.

13 **SECTION 10.** 71.07 (9) (b) of the statutes is amended to read:

14 71.07 **(9)** (b) Subject to the limitations under this subsection, a claimant may  
15 claim as a credit against, but not to exceed the amount of, taxes under s. 71.02, 10%  
16 of the first \$2,000 of property taxes or 20% of the first \$2,000 of rent constituting  
17 property taxes, or 10% of the first \$1,000 of property taxes or 20% of the first \$2,000  
18 of rent constituting property taxes of a married person filing separately.

19 **SECTION 11.** 71.28 (2m) (c) 1. of the statutes is amended to read:

20 71.28 **(2m)** (c) 1. Any claimant may claim against taxes otherwise due under  
21 this chapter ~~10%~~ 75% of the property taxes accrued in the taxable year to which the  
22 claim relates, ~~up to a maximum claim of \$1,000~~, except that the credit under this  
23 subsection plus the credit under subch. IX may not exceed ~~95%~~ of the property taxes  
24 accrued on the farm.

25 **SECTION 12.** 71.28 (3) (a) 1. of the statutes is amended to read:

1           71.28 (3) (a) 1. “Manufacturing” has the meaning given in s. 77.54 (6m), 1993  
2       stats.

3           **SECTION 13.** 71.36 (1m) of the statutes is amended to read:

4           71.36 (1m) A tax-option corporation may deduct from its net income all  
5       amounts included in the Wisconsin adjusted gross income of its shareholders, ~~the~~  
6       ~~capital gain deduction under s. 71.05 (6) (b) 9~~ and all amounts not taxable to  
7       nonresident shareholders under ss. 71.04 (1) and (4) to (9) and 71.362. For purposes  
8       of this subsection, interest on federal obligations is not included in shareholders’  
9       income. The proportionate share of the net loss of a tax-option corporation shall be  
10      attributed and made available to shareholders on a Wisconsin basis but subject to  
11      the limitation and carry-over rules as prescribed by section 1366 (d) of the internal  
12      revenue code. Net operating losses of the corporation to the extent attributed or  
13      made available to a shareholder may not be used by the corporation for further tax  
14      benefit. For purposes of computing the Wisconsin adjusted gross income of  
15      shareholders, tax-option items shall be reported by the shareholders and those  
16      tax-option items, including capital gains and losses, shall retain the character they  
17      would have if attributed to the corporation, including their character as business  
18      income. In computing the tax liability of a shareholder, no credit against gross tax  
19      that would be available to the tax-option corporation if it were a nontax-option  
20      corporation may be claimed.

21          **SECTION 14.** 71.47 (2m) (c) 1. of the statutes is amended to read:

22          71.47 (2m) (c) 1. Any claimant may claim against taxes otherwise due under  
23      this chapter ~~10%~~ 75% of the property taxes accrued in the taxable year to which the  
24      claim relates, ~~up to a maximum claim of \$1,000~~, except that the credit under this

1 subsection plus the credit under subch. IX may not exceed 95% of the property taxes  
2 accrued on the farm.

3 **SECTION 15.** 71.47 (3) (a) 1. of the statutes is amended to read:

4 71.47 (3) (a) 1. "Manufacturing" has the meaning given in s. 77.54 (6m), 1993  
5 stats.

6 **SECTION 16.** 73.0305 of the statutes is repealed.

7 **SECTION 17.** 77.51 (4) (b) 3. of the statutes is amended to read:

8 77.51 (4) (b) 3. In all transactions in which an article of tangible personal  
9 property, except an automobile or truck, is traded toward the purchase of an article  
10 of greater value, the gross receipts shall be only that portion of the purchase price  
11 represented by the difference between the full purchase price of the article of greater  
12 value and the amount allowed for the article traded.

13 **SECTION 18.** 77.51 (15) (b) 4. of the statutes is amended to read:

14 77.51 (15) (b) 4. In all transactions in which an article of tangible personal  
15 property, except an automobile or truck, is traded toward the purchase of an article  
16 of greater value, the sales price shall be only that portion of the purchase price  
17 represented by the difference between the full purchase price of the article of greater  
18 value and the amount allowed for the article traded.

19 **SECTION 19.** 77.52 (2) (a) 5. of the statutes is amended to read:

20 77.52 (2) (a) 5. The sale of telecommunications services, ~~not including services~~  
21 ~~paid for by the insertion of coins in a coin-operated telephone~~, that originate in this  
22 state and are charged to a service address in this state, regardless of the location  
23 where that charge is billed or paid.

24 **SECTION 20.** 77.52 (2) (a) 6. of the statutes is amended to read:

1           77.52 (2) (a) 6. Laundry, dry cleaning, pressing and dyeing services, except  
2 when performed on raw materials or goods in process destined for sale, except when  
3 performed on cloth diapers by a diaper service and ~~except when the service is~~  
4 ~~performed by the customer through the use of coin-operated, self-service machines.~~

5           **SECTION 21.** 77.52 (2) (a) 21. of the statutes is created to read:

6           77.52 (2) (a) 21. Legal services and related legal services, including but not  
7 limited to legal advice and counseling services; tax counseling services; research;  
8 appearing before administrative agencies and court; litigation; drafting legal papers;  
9 preparing tax returns; negotiation; mediation and arbitration services; collection  
10 services; notarizing papers; lobbying; reporting and transcribing services;  
11 investigation services; abstracting and title services; and acting as a personal  
12 representative, guardian or conservator of a person's property or estate.

13           **SECTION 22.** 77.52 (2) (a) 22. of the statutes is created to read:

14           77.52 (2) (a) 22. Notwithstanding subd. 10., the amount charged for labor and  
15 service used in installing floor covering in real property.

16           **SECTION 23.** 77.52 (2) (a) 24. of the statutes is created to read:

17           77.52 (2) (a) 24. Repair and construction services performed on real property.

18           **SECTION 24.** 77.52 (2) (a) 25. of the statutes is created to read:

19           77.52 (2) (a) 25. Telephone answering, paging, voice messaging and voice mail  
20 services.

21           **SECTION 25.** 77.52 (2) (a) 26. of the statutes is created to read:

22           77.52 (2) (a) 26. Background music and wired music services.

23           **SECTION 26.** 77.52 (2) (a) 28. of the statutes is created to read:

24           77.52 (2) (a) 28. Janitorial and cleaning services, including but not limited to  
25 stripping, refinishing, vacuuming, shampooing, washing, dusting, polishing,

1 sanitizing, dyeing and waxing of equipment, carpets, walls, floors, ceilings,  
2 plumbing fixtures, motor vehicles or any other property; cleaning windows; snow  
3 plowing and removal; smoke damage restoration and emptying containers but not  
4 including garbage collection and removal.

5 **SECTION 27.** 77.52 (2) (a) 29. of the statutes is created to read:

6 77.52 (2) (a) 29. Protective services, including but not limited to guarding;  
7 crowd control; shoplifting protection; patrolling; nightwatch or personal protection  
8 services; monitoring of mechanical protection devices such as burglar and fire alarm  
9 systems, door access control systems and closed circuit television systems; armored  
10 car and bonded courier services; burglary protection services; fur storage; and  
11 clothes and baggage checking for safekeeping.

12 **SECTION 28.** 77.52 (2) (a) 30. of the statutes is created to read:

13 77.52 (2) (a) 30. Disinfecting and exterminating services, including but not  
14 limited to disinfecting buildings and other real and personal property; exterminating  
15 insects, rodents, termites and other pests; bird proofing; deodorizing or cleaning rest  
16 rooms; washroom sanitation services; and fumigating services.

17 **SECTION 29.** 77.52 (2) (a) 31. of the statutes is created to read:

18 77.52 (2) (a) 31. Interior design and decorating services, including but not  
19 limited to layout, design and installation of drapery, furniture, equipment and  
20 accessories; layout and design of carpets; color coordination services; finishes and  
21 accessories specification services; space planning; paperhanging, painting, carpet  
22 repair; disaster cleanup; and remodeling or new construction design services of  
23 interiors of buildings.

24 **SECTION 30.** 77.52 (2) (a) 32. of the statutes is created to read:



1           77.52 (2) (a) 32. Credit rating and collection services, including but not limited  
2 to collection by a central agency; mercantile, government or consumer credit  
3 reporting; financial rating services; collection or adjustment of claims; services  
4 provided by collection agencies, credit rating agencies, credit bureaus and credit  
5 reporting agencies relating to collection of money or property; and credit reports.

6           **SECTION 31.** 77.52 (2) (a) 33. of the statutes is created to read:

7           77.52 (2) (a) 33. Business management, public relations and business  
8 consulting services, including but not limited to business research services; business  
9 organizing, merger, acquisition and reorganization services; economic research  
10 services; efficiency expert services; financial management services; industrial and  
11 commercial development planning services; industrial management services;  
12 lobbying; management consulting services; management engineering services;  
13 market analysis or research services; merchandising services; counseling services;  
14 motel and commercial management services; operations research, opinion and  
15 training consulting services; personnel management services; personnel training  
16 and consulting; planning consultant services; programmed instruction services; site  
17 locator services; surveys for location of businesses; personnel supply services;  
18 research and development laboratory services; systems engineering; systems  
19 research and development; testing services for education of personnel; traffic  
20 consulting services; product consulting; human resources development; career  
21 planning; communications and human relations training and development; and  
22 personnel benefits, compensation and classification consulting services.

23           **SECTION 32.** 77.52 (2) (a) 34. of the statutes is created to read:

24           77.52 (2) (a) 34. Services rendered in real estate practice, as defined in s. 452.01  
25 (6).

1           **SECTION 33.** 77.52 (2) (a) 35. of the statutes is created to read:

2           77.52 (2) (a) 35. Architectural, engineering and surveying services, and other  
3 related services, including but not limited to designing landscapes, products,  
4 machinery, the interior and exterior of buildings and other property; industrial, civil,  
5 electrical, mechanical, design, marine, petroleum, photogrammetric, lighting,  
6 heating, air conditioning, ventilating, energy, plumbing, structural, sound, safety,  
7 sanitary, water, hydraulic, pollution control, solar and chemical engineering  
8 services; land, water and aerial surveying; soil borings; soil and concrete testing;  
9 foundation investigations; and percolation testing.

10           **SECTION 34.** 77.52 (2) (a) 36. of the statutes is created to read:

11           77.52 (2) (a) 36. Accounting and related accounting services, including but not  
12 limited to auditing; bookkeeping; analyzing records, systems and statements;  
13 accounting advice and counseling services; tax counseling services; preparing  
14 accounting books and records, financial statements and tax returns; designing,  
15 implementing or converting record-keeping systems; financial planning;  
16 management and advisory services; appearing before administrative agencies; and  
17 lobbying.

18           **SECTION 35.** 77.52 (2) (a) 37. of the statutes is created to read:

19           77.52 (2) (a) 37. Automatic data processing, computer and related services,  
20 including but not limited to addressing materials; analyzing; coding; computing;  
21 consulting; designing, implementing or converting systems; keypunching; keystroke  
22 verifying; programming and all charges for programs or software whether or not  
23 transferred in a tangible form, including program storage and maintenance;  
24 preparing financial statements and tax returns; preparing labels; printing;  
25 processing data, including receiving source documents, recording data in machine

1 readable form, making corrections, rearranging or creating new information as the  
2 result of the processing; providing tabulated listings or recording output on other  
3 media; summarizing, computing, extracting, sorting, sequencing or updating a  
4 continuous file of information; proof listing; reformatting of data; tabulating; and  
5 time-sharing of equipment or computers through remote access by telephone lines,  
6 microwave or other means.

7 **SECTION 36.** 77.52 (2) (a) 38. of the statutes is created to read:

8 77.52 (2) (a) 38. Trust services and financial services for customers of financial  
9 institutions, including but not limited to services provided by banks, savings and  
10 loan associations or credit unions in connection with a periodic analysis, summary  
11 or report of a person's checking, share draft or similar account subject to a written  
12 order directing the institution to pay money as instructed; savings account services;  
13 services of issuing traveler's checks, cashier's checks and money orders; safety  
14 deposit box rental; and trust services by a trust company or other financial  
15 institution.

16 **SECTION 37.** 77.52 (2) (a) 39. of the statutes is created to read:

17 77.52 (2) (a) 39. Services related to or performed on animals, including but not  
18 limited to veterinary services provided to nonfarm animals and boarding, medical,  
19 training, grooming, clipping, burial, breeding, training record, breeding record and  
20 pedigree record service.

21 **SECTION 38.** 77.52 (2) (a) 40. of the statutes is created to read:

22 77.52 (2) (a) 40. Amusement, athletic, entertainment, recreational, exercise or  
23 self-improvement services and instructions, including but not limited to massage  
24 services; escort services, dating services, services furnished in saunas, whirlpool  
25 baths, suntan booths, turkish baths, nautilus, swimming pools, health and beauty

1 spas, gymnasiums, racquetball courts, handball courts, tennis courts; physical  
2 culture counseling; physical fitness services; quit smoking and aerobic services;  
3 weight control or reduction classes; slenderizing and reducing salons, dancing  
4 services and dancing instruction; exercise programs; and martial arts classes and  
5 physical training classes. Membership fees, initiation fees and any other amounts  
6 required to be paid for the privilege of membership or participation in the activities  
7 are taxable, except that tuition paid to elementary or secondary schools or to public  
8 or private institutions of higher education by students enrolled in credit courses  
9 leading toward a degree is not taxable.

10 **SECTION 39.** 77.52 (2) (a) 41. of the statutes is created to read:

11 77.52 (2) (a) 41. Addressing, mailing, packaging and labeling services.

12 **SECTION 40.** 77.52 (2) (a) 46. of the statutes is created to read:

13 77.52 (2) (a) 46. Services provided by automotive and travel clubs.

14 **SECTION 41.** 77.52 (2) (a) 48. of the statutes is created to read:

15 77.52 (2) (a) 48. Barber and cosmetologist services, including but not limited  
16 to arranging, dressing, curling, waving, cleansing, cutting, bleaching, coloring or  
17 similar work upon the hair of any person by any means, with hands or mechanical  
18 apparatus, or by the use of cosmetic preparations, antiseptics, tonics, lotions, creams  
19 or otherwise; massaging, cleansing, stimulating, manipulating, exercising,  
20 beautifying or similar work upon the scalp, face, neck, shoulders or hands;  
21 manicuring the nails; removal of hair; shaving; and hair piece or wig care.

22 **SECTION 42.** 77.52 (2) (a) 51. of the statutes is created to read:

23 77.52 (2) (a) 51. Secretarial services; including typing, word processing,  
24 resume writing and court reporting services.

25 **SECTION 43.** 77.52 (2) (a) 52. of the statutes is created to read:

1           77.52 (2) (a) 52. Live musical services.

2           **SECTION 44.** 77.52 (2) (a) 53. of the statutes is created to read:

3           77.52 (2) (a) 53. Personnel supply services; including employment agency  
4 services and help supply services.

5           **SECTION 45.** 77.52 (2) (a) 54. of the statutes is created to read:

6           77.52 (2) (a) 54. Promotional display and advertising, including direct mail  
7 advertising, services.

8           **SECTION 46.** 77.52 (2) (a) 55. of the statutes is created to read:

9           77.52 (2) (a) 55. Services provided by business and fraternal associations and  
10 paid for by dues.

11          **SECTION 47.** 77.52 (2) (a) 56. of the statutes is created to read:

12          77.52 (2) (a) 56. Other business services not elsewhere classified, as specified  
13 in industry number 7389 of the standard industrial classification manual, 1987  
14 edition, published by the federal office of management and budget.

15          **SECTION 48.** 77.52 (2) (a) 57. of the statutes is created to read:

16          77.52 (2) (a) 57. Farm machinery and equipment repair services.

17          **SECTION 49.** 77.52 (2) (a) 58. of the statutes is created to read:

18          77.52 (2) (a) 58. Sewerage and water softening services.

19          **SECTION 50.** 77.52 (2) (a) 59. of the statutes is created to read:

20          77.52 (2) (a) 59. Motion picture and television production and distribution  
21 services.

22          **SECTION 51.** 77.52 (2) (a) 60. of the statutes is created to read:

23          77.52 (2) (a) 60. News syndication services.

24          **SECTION 52.** 77.52 (2) (a) 61. of the statutes is created to read:

1           77.52 (2) (a) 61. Research, development, testing, and scientific and related  
2 consulting services.

3           **SECTION 53.** 77.52 (2) (a) 62. of the statutes is created to read:

4           77.52 (2) (a) 62. Services performed by funeral parlors.

5           **SECTION 54.** 77.52 (2) (a) 63. of the statutes is created to read:

6           77.52 (2) (a) 63. Tax preparation services.

7           **SECTION 55.** 77.52 (2) (a) 64. of the statutes is created to read:

8           77.52 (2) (a) 64. The furnishing of real property for nonresidential use.

9           **SECTION 56.** 77.54 (2m) of the statutes is amended to read:

10           77.54 (2m) The gross receipts from the sales of and the storage, use or other  
11 consumption of tangible personal property or services that become an ingredient or  
12 component of shoppers guides, newspapers or periodicals or that are consumed or  
13 lose their identity in the manufacture of shoppers guides, newspapers or periodicals,  
14 whether or not the shoppers guides, newspapers or periodicals are transferred  
15 without charge to the recipient. In this subsection, “shoppers guides”, “newspapers”  
16 and “periodicals” have the meanings under sub. (15), 1993 stats. The exemption  
17 under this subdivision does not apply to advertising supplements that are not  
18 newspapers.

19           **SECTION 57.** 77.54 (3) (a) of the statutes is amended to read:

20           77.54 (3) (a) The gross receipts from the sales of and the storage, use or other  
21 consumption of tractors and machines, including accessories, and attachments and  
22 parts therefor, used exclusively and directly in the business of farming, including  
23 dairy farming, agriculture, horticulture, floriculture and custom farming services,  
24 but excluding automobiles, trucks, and other motor vehicles for highway use;  
25 excluding personal property that is attached to, fastened to, connected to or built into

1 real property or that becomes an addition to, component of or capital improvement  
2 of real property and excluding tangible personal property used or consumed in the  
3 erection of buildings or in the alteration, repair or improvement of real property,  
4 regardless of any contribution that that personal property makes to the production  
5 process in that building or real property and regardless of the extent to which that  
6 personal property functions as a machine.

7 **SECTION 58.** 77.54 (5) (b) of the statutes is repealed.

8 **SECTION 59.** 77.54 (6) (a) of the statutes is repealed.

9 **SECTION 60.** 77.54 (6m) of the statutes is repealed.

10 **SECTION 61.** 77.54 (10) of the statutes is repealed.

11 **SECTION 62.** 77.54 (11) of the statutes is amended to read:

12 77.54 (11) The gross receipts from the sales of and the storage, use or other  
13 consumption in this state of motor fuel, general aviation fuel or special fuel, ~~subject~~  
14 ~~to taxation under ch. 78, unless if the motor fuel or special fuel tax on the fuel is~~  
15 refunded under s. 78.75 because the buyer does not use the fuel in operating a motor  
16 vehicle upon the public highways.

17 **SECTION 63.** 77.54 (12) of the statutes is repealed.

18 **SECTION 64.** 77.54 (13) of the statutes is repealed.

19 **SECTION 65.** 77.54 (15) of the statutes is repealed.

20 **SECTION 66.** 77.54 (21) of the statutes is repealed.

21 **SECTION 67.** 77.54 (24) of the statutes is repealed.

22 **SECTION 68.** 77.54 (25) of the statutes is repealed.

23 **SECTION 69.** 77.54 (26) of the statutes is repealed.

24 **SECTION 70.** 77.54 (38) of the statutes is repealed.

25 **SECTION 71.** 77.54 (39) of the statutes is repealed.

1           **SECTION 72.** 79.01 (1) of the statutes is amended to read:

2           79.01 (1) There is established an account in the general fund entitled the  
3 “Expenditure Restraint Program Account”. There shall be appropriated to that  
4 account \$25,000,000 in 1991, in 1992 and in 1993, \$42,000,000 in 1994 and,  
5 \$48,000,000 in 1995, \$49,440,000 in 1996 and \$50,923,200 in 1997 and thereafter.

6           **SECTION 73.** 79.03 (3c) (f) of the statutes is amended to read:

7           79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars.  
8 (c) to (e) exceed the total amount to be distributed under this subsection, the amount  
9 paid to each eligible municipality shall be paid on a prorated basis. The total amount  
10 to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 in 1994  
11 and, \$14,000,000 in 1995, \$14,420,000 in 1996 and \$14,852,600 in 1997 and  
12 thereafter.

13           **SECTION 74.** 79.03 (4) of the statutes is amended to read:

14           79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04 and  
15 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be  
16 distributed under ss. 79.03, 79.04 and 79.06 from s. 20.835 (1) (d) is \$885,961,300.  
17 In 1993, the total amount to be distributed under ss. 79.03, 79.04 and 79.06 from s.  
18 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this  
19 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to  
20 municipalities and \$168,981,800 to counties. In 1995 and subsequent years, the  
21 total amounts to be distributed under ss. 79.03, 79.04 and 79.06 from s. 20.835 (1)  
22 (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 1996, the  
23 total amounts to be distributed under ss. 79.03, 79.04 and 79.06 from s. 20.835 (1)  
24 (d) are \$784,322,400 to municipalities and \$174,051,300 to counties. In 1997 and  
25 subsequent years, the total amounts to be distributed under ss. 79.03, 79.04 and



1 79.06 from s. 20.835 (1) (d) are \$807,852,000 to municipalities and \$179,272,800 to  
2 counties.

3 **SECTION 75.** 79.058 (3) (b) of the statutes is amended to read:

4 79.058 (3) (b) In 1995 and ~~subsequent years~~, \$20,159,000.

5 **SECTION 76.** 79.058 (3) (c) and (d) of the statutes are created to read:

6 79.058 (3) (c) In 1996, \$20,763,800.

7 (d) In 1997 and thereafter, \$21,386,700.

8 **SECTION 77.** 79.10 (11) (b) of the statutes is amended to read:

9 79.10 (11) (b) Before October 16, the department of administration shall  
10 determine the total funds available for distribution under the lottery credit in the  
11 following year and shall inform the joint committee on finance of that total. Total  
12 funds available for distribution shall be all existing and projected lottery proceeds  
13 and interest for the fiscal year of the distribution plus the amount under par. (bm),  
14 less the amount estimated to be expended under ss. 20.455 (2) (r), 20.566 (2) (r) and  
15 20.835 (2) (q) and (3) (r) and less the required reserve under s. 20.003 (5). The joint  
16 committee on finance may revise the total amount to be distributed if it does so at  
17 a meeting that takes place before November 1. If the joint committee on finance does  
18 not schedule a meeting to take place before November 1, the total determined by the  
19 department of administration shall be the total amount estimated to be distributed  
20 under the lottery credit in the following year.

21 **SECTION 78.** 79.10 (11) (bm) of the statutes is created to read:

22 79.10 (11) (bm) The amount to be distributed from the appropriation under s.  
23 20.835 (2) (a) is \$902,700,000 in the 1995-96 fiscal year and \$1,540,700,000 in the  
24 1996-97 fiscal year.

1           **SECTION 79.** 119.46 (1) of the statutes is renumbered 119.46 and amended to  
2 read:

3           **119.46 Taxes for school operations fund.** As part of the budget transmitted  
4 annually to the common council under s. 119.16 (8) (b), the board shall report the  
5 amount of money required for the ensuing school year to operate all public schools  
6 in the city under this chapter, to repair and keep in order school buildings and  
7 equipment, to make material improvements to school property and to purchase  
8 necessary additions to school sites. The common council shall levy and collect a tax  
9 upon all the property subject to taxation in the city, which shall be equal to the  
10 amount of money required by the board for the purposes set forth in this ~~subsection~~  
11 section, at the same time and in the same manner as other taxes are levied and  
12 collected. Such taxes shall be in addition to all other taxes which the city is  
13 authorized to levy. The taxes so levied and collected, together with the other funds  
14 provided by law and placed at the disposal of the city for the same purposes, shall  
15 constitute the school operations fund.

16           **SECTION 80.** 119.46 (2) of the statutes is repealed.

17           **SECTION 81.** 120.105 of the statutes is repealed.

18           **SECTION 82.** 120.12 (3) (d) of the statutes is repealed.

19           **SECTION 83.** 120.12 (3) (e) of the statutes is repealed.

20           **SECTION 84.** 120.44 (3) of the statutes is repealed.

21           **SECTION 85.** 121.07 (1) (d) of the statutes is created to read:

22           121.07 (1) (d) At the end of the school year, the state superintendent shall  
23 adjust state aid payments according to the actual shared cost of the school district  
24 for that school year.

25           **SECTION 86.** 121.15 (1) (d) of the statutes is created to read:

1           121.15 (1) (d) Any aid adjustment for the previous year required under s.  
2           121.07 (1) (d) shall be made by increasing or decreasing the payment made in June.

3           **SECTION 87.** 121.15 (3) of the statutes is repealed.

4           **SECTION 88.** 121.15 (4) of the statutes is amended to read:

5           121.15 (4) On July 1 and October ~~15~~ 1, using the most accurate data available,  
6           the state superintendent shall provide ~~the department of revenue and~~ each school  
7           district with an estimate of the total amount of state aid, ~~as defined in s. 121.90 (2),~~  
8           the school district will receive under s. 121.08 in the current school year. ~~On October~~  
9           ~~15, using the most accurate data available, the state superintendent shall calculate~~  
10          ~~the total amount of state aid, as defined in s. 121.90 (2), that each school district will~~  
11          ~~receive in the current school year. Any adjustments to that calculation shall be made~~  
12          ~~by increasing or decreasing the payment made in September of the following school~~  
13          ~~year.~~

14          **SECTION 89.** Subchapter VII of chapter 121 [precedes 121.90] of the statutes is  
15          repealed.

16          **SECTION 90.** 159.31 (1) (a) of the statutes is amended to read:

17          159.31 (1) (a) “Newspaper” means a publication that is printed on newsprint  
18          and that is published, printed and distributed in this state, at daily, weekly or other  
19          short, periodic intervals, for the dissemination of current news and information of  
20          a general character and of a general interest to the public. “Newspaper” also includes  
21          any “shoppers guide”, as defined in s. 77.54 (15), 1993 stats., that is printed on  
22          newsprint.

23          **SECTION 9348. Initial applicability; revenue.**

