



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBs0226/2  
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**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2001 ASSEMBLY BILL 584**

November 1, 2001 - Offered by Representative HOVEN.

1     **AN ACT** *to repeal* 79.04 (1) (c) 3.; *to amend* 20.835 (1) (d), 79.01 (2), 79.03 (3) (a),  
2           79.03 (4), 79.04 (1) (a), 79.04 (1) (b) 3., 79.04 (1) (c) 1., 79.04 (2) (a), 79.04 (2) (am)  
3           3. and 79.04 (2) (b); *to repeal and recreate* 79.04 (2) (a); and *to create* 20.835  
4           (1) (dm), 79.01 (2m), 79.04 (1) (am), 79.04 (1) (c) 4., 79.04 (2) (ad), 79.04 (2) (c),  
5           79.04 (5) and 79.04 (6) of the statutes; **relating to:** public utility shared revenue  
6           distributions and making an appropriation.

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

7           **SECTION 1.** 20.835 (1) (d) of the statutes is amended to read:  
8           20.835 (1) (d) *Shared revenue account.* A sum sufficient to meet the  
9           requirements of the shared revenue account established under s. 79.01 (2) to provide  
10          for the distributions from the shared revenue account to counties, towns, villages and  
11          cities under ss. 79.03, 79.04 and 79.06.

12          **SECTION 2.** 20.835 (1) (dm) of the statutes is created to read:

1           20.835 (1) (dm) *Public utility distribution account*. A sum sufficient to make  
2 the payments under s. 79.04.

3           **SECTION 3.** 79.01 (2) of the statutes is amended to read:

4           79.01 (2) There is established an account in the general fund entitled the  
5 “Municipal and County Shared Revenue Account”, referred to in this chapter as the  
6 “shared revenue account”. There shall be appropriated to the shared revenue  
7 account the sums specified in ~~ss. s.~~ 79.03 and 79.04.

8           **SECTION 4.** 79.01 (2m) of the statutes is created to read:

9           79.01 (2m) There is established an account in the general fund entitled the  
10 “Public Utility Distribution Account,” referred to in this chapter as the “public utility  
11 account.” There shall be appropriated to the public utility account the sums specified  
12 in s. 79.04.

13           **SECTION 5.** 79.03 (3) (a) of the statutes is amended to read:

14           79.03 (3) (a) The amount in the shared revenue account for municipalities and  
15 the amount in the shared revenue account for counties, less the payments under sub.  
16 (2) and, for distributions before the distribution in 2003, less the payments under s.  
17 79.04, shall be allocated to each municipality and county respectively in proportion  
18 to its entitlement. In this paragraph, “entitlement” means the product of aidable  
19 revenues and tax base weight.

20           **SECTION 6.** 79.03 (4) of the statutes, as affected by 2001 Wisconsin Act 16, is  
21 amended to read:

22           79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and  
23 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be  
24 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.  
25 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.

1 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this  
2 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to  
3 municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001,  
4 the total amounts to be distributed under ss. 79.03, 79.04 and 79.06 from s. 20.835  
5 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the  
6 total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1)  
7 (d) are \$769,092,800 to municipalities and \$170,671,600 to counties. In 2003 and  
8 subsequent years, the total amounts amount to be distributed under ss. 79.03, ~~79.04,~~  
9 and 79.06 from s. 20.835 (1) (d) are to municipalities is \$776,783,700, less the amount  
10 that was distributed to municipalities under s. 79.04 in 2001. In 2003 and  
11 subsequent years, the total amount to be distributed under ss. 79.03 and 79.06 from  
12 s. 20.835 (1) (d) to counties is \$172,378,300, less the amount that was distributed to  
13 counties under s. 79.04, in 2001.

14 **SECTION 7.** 79.04 (1) (a) of the statutes is amended to read:

15 79.04 (1) (a) An Except as provided in par. (am) and sub. (5), an amount from  
16 the shared revenue account in 2002, and from the public utility distribution account  
17 in 2003 and subsequent years, determined by multiplying by 3 mills in the case of  
18 a town, and 6 mills in the case of a city or village, for the distribution in 2002, the first  
19 \$125,000,000; for the distribution in 2003, the first \$140,000,000; for the distribution  
20 in 2004, the first \$160,000,000; for the distribution in 2005, the first \$185,000,000;  
21 and for the distribution in 2006 and subsequent years, the first \$250,000,000; of the  
22 amount shown in the account, plus leased property, of each public utility except  
23 qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December  
24 31 of the preceding year for either “production plant, exclusive of land” and “general  
25 structures”, or “work in progress” for production plants and general structures under

1 construction, in the case of light, heat and power companies, electric cooperatives or  
2 municipal electric companies, for all property within a municipality in accordance  
3 with the system of accounts established by the public service commission or rural  
4 electrification administration, less depreciation thereon as determined by the  
5 department of revenue and less the value of treatment plant and pollution  
6 abatement equipment, as defined under s. 70.11 (21) (a), as determined by the  
7 department of revenue plus an amount from the shared revenue account in 2002, and  
8 from the public utility distribution account in 2003 and subsequent years,  
9 determined by multiplying by 3 mills in the case of a town, and 6 mills in the case  
10 of a city or village, of the first \$125,000,000, for the distribution in 2002; the first  
11 \$140,000,000, for the distribution in 2003; the first \$160,000,000, for the distribution  
12 in 2004; the first \$185,000,000, for the distribution in 2005; and the first  
13 \$250,000,000, for the distribution in 2006 and subsequent years; of the total original  
14 cost of production plant, general structures and work-in-progress less depreciation,  
15 land and approved waste treatment facilities of each qualified wholesale electric  
16 company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of  
17 all property within the municipality. The total of amounts, as depreciated, from the  
18 accounts of all public utilities for the same production plant is also limited to not  
19 more than \$125,000,000. ~~The amount distributable to a municipality in any year~~  
20 ~~shall not exceed \$300 times the population of the municipality, for the distribution~~  
21 in 2002; \$140,000,000, for the distribution in 2003; \$160,000,000, for the distribution  
22 in 2004; \$185,000,000, for the distribution in 2005; and \$250,000,000, for the  
23 distribution in 2006 and subsequent years.

24 **SECTION 8.** 79.04 (1) (am) of the statutes is created to read:

1           79.04 (1) (am) The amount distributable to a municipality under par. (a) shall  
2 not exceed the following:

3           1. For the distribution in 2002, an amount equal to the municipality's  
4 population multiplied by \$300.

5           2. For the distribution in 2003, an amount equal to the municipality's  
6 population multiplied by \$450.

7           3. For the distribution in 2004, an amount equal to the municipality's  
8 population multiplied by \$650.

9           4. For the distribution in 2005, an amount equal to the municipality's  
10 population multiplied by \$950.

11           5. For the distribution in 2006 and subsequent years, an amount equal to the  
12 municipality's population multiplied by \$1,200.

13           **SECTION 9.** 79.04 (1) (b) 3. of the statutes is amended to read:

14           79.04 (1) (b) 3. The amount of a distribution under this paragraph, as affected  
15 by subd. 1., may not exceed the per capita amount established under par. (a) (am).

16           **SECTION 10.** 79.04 (1) (c) 1. of the statutes is amended to read:

17           79.04 (1) (c) 1. The payment for any municipality in which a production plant  
18 is located, which the public service commission certifies to the department of revenue  
19 will produce a nominal rated capacity of 200 megawatts or more, shall be no less than  
20 \$75,000 annually, except that the amount distributable to a municipality in any year  
21 shall not exceed the per capita limit specified in par. (a). ~~Payments under this~~  
22 ~~paragraph may be extended to decommissioned production plants as provided in~~  
23 ~~subd. 3 (am)~~.

24           **SECTION 11.** 79.04 (1) (c) 3. of the statutes is repealed.

25           **SECTION 12.** 79.04 (1) (c) 4. of the statutes is created to read:

1           79.04 (1) (c) 4. Beginning with the distributions in 2003, if property that was  
2 exempt from the property tax under s. 70.112 (4) and that was used to generate power  
3 by a light, heat, or power company, except property under s. 66.0813, by an electric  
4 cooperative, by a municipal electric company, or by a qualified wholesale electric  
5 company, is decommissioned, the municipality shall be paid an amount calculated  
6 by subtracting an amount equal to the property taxes paid for that property during  
7 the current year to the municipality for its general operations from the following  
8 percentages of the payment that the municipality received under this section during  
9 the last year that the property was exempt from the property tax:

10           a. In the first year that the property is taxable, 100%.

11           b. In the 2nd year that the property is taxable, 80%.

12           c. In the 3rd year that the property is taxable, 60%.

13           d. In the 4th year that the property is taxable, 40%.

14           e. In the 5th year that the property is taxable, 20%.

15           **SECTION 13.** 79.04 (2) (a) of the statutes is amended to read:

16           79.04 (2) (a) ~~Annually~~ Except as provided in par. (ad) and sub. (5), annually,  
17 the department of administration, upon certification by the department of revenue,  
18 shall distribute from the shared revenue account in 2002, and from the public utility  
19 distribution account in 2003 and subsequent years, to any county having within its  
20 boundaries a production plant or a general structure, including production plants  
21 and general structures under construction, used by a light, heat or power company  
22 assessed under s. 76.28 (2), except property described in s. 66.0813 unless the  
23 production plant is owned or operated by a local governmental unit that is located  
24 outside of the municipality in which the production plant is located, or by an electric  
25 cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal

1 electric company under s. 66.0825 an amount determined by multiplying by 6 mills  
2 in the case of property in a town and by 3 mills in the case of property in a city or  
3 village, for the distribution in 2002, the first \$125,000,000; for the distribution in  
4 2003, the first \$140,000,000; for the distribution in 2004, the first \$160,000,000; for  
5 the distribution in 2005, the first \$185,000,000; and for the distribution in 2006 and  
6 subsequent years, the first \$250,000,000; of the amount shown in the account, plus  
7 leased property, of each public utility except qualified wholesale electric companies,  
8 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either  
9 “production plant, exclusive of land” and “general structures”, or “work in progress”  
10 for production plants and general structures under construction, in the case of light,  
11 heat and power companies, electric cooperatives or municipal electric companies, for  
12 all property within the municipality in accordance with the system of accounts  
13 established by the public service commission or rural electrification administration,  
14 less depreciation thereon as determined by the department of revenue and less the  
15 value of treatment plant and pollution abatement equipment, as defined under s.  
16 70.11 (21) (a), as determined by the department of revenue plus an amount from the  
17 shared revenue account in 2002, and from the public utility distribution account in  
18 2003 and subsequent years, determined by multiplying by 6 mills in the case of  
19 property in a town, and 3 mills in the case of property in a city or village, of the total  
20 original cost of production plant, general structures and work-in-progress less  
21 depreciation, land and approved waste treatment facilities of each qualified  
22 wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the  
23 department of revenue of all property within the municipality. The total of amounts,  
24 as depreciated, from the accounts of all public utilities for the same production plant  
25 is also limited to not more than \$125,000,000. ~~The amount distributable to a county~~

1 ~~in any year shall not exceed \$100 times the population of the county, for the~~  
2 ~~distribution in 2002; \$140,000,000, for the distribution in 2003; \$160,000,000, for the~~  
3 ~~distribution in 2004; \$185,000,000, for the distribution in 2005; and \$250,000,000,~~  
4 ~~for the distribution in 2006 and subsequent years.~~

5 **SECTION 14.** 79.04 (2) (a) of the statutes, as affected by 2001 Wisconsin Acts 16  
6 and ... (this act) is repealed and recreated to read:

7 79.04 (2) (a) Except as provided in par. (ad) and sub. (5), annually, the  
8 department of administration, upon certification by the department of revenue, shall  
9 distribute from the shared revenue account in 2002, and from the public utility  
10 distribution account in 2003 and subsequent years, to any county having within its  
11 boundaries a production plant or a general structure, including production plants  
12 and general structures under construction, used by a light, heat or power company  
13 assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless  
14 the production plant is owned or operated by a local governmental unit that is located  
15 outside of the municipality in which the production plant is located, or by an electric  
16 cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal  
17 electric company under s. 66.0825 an amount determined by multiplying by 6 mills  
18 in the case of property in a town and by 3 mills in the case of property in a city or  
19 village, for the distribution in 2002, the first \$125,000,000; for the distribution in  
20 2003, the first \$140,000,000; for the distribution in 2004, the first \$160,000,000; for  
21 the distribution in 2005, the first \$185,000,000; and for the distribution in 2006 and  
22 subsequent years, the first \$250,000,000; of the amount shown in the account, plus  
23 leased property, of each public utility except qualified wholesale electric companies,  
24 as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either  
25 “production plant, exclusive of land” and “general structures”, or “work in progress”



1 for production plants and general structures under construction, in the case of light,  
2 heat and power companies, electric cooperatives or municipal electric companies, for  
3 all property within the municipality in accordance with the system of accounts  
4 established by the public service commission or rural electrification administration,  
5 less depreciation thereon as determined by the department of revenue and less the  
6 value of treatment plant and pollution abatement equipment, as defined under s.  
7 70.11 (21) (a), as determined by the department of revenue plus an amount from the  
8 shared revenue account in 2002, and from the public utility distribution account in  
9 2003 and subsequent years, determined by multiplying by 6 mills in the case of  
10 property in a town, and 3 mills in the case of property in a city or village, of the total  
11 original cost of production plant, general structures and work-in-progress less  
12 depreciation, land and approved waste treatment facilities of each qualified  
13 wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the  
14 department of revenue of all property within the municipality. The total of amounts,  
15 as depreciated, from the accounts of all public utilities for the same production plant  
16 is also limited to not more than \$125,000,000, for the distribution in 2002;  
17 \$140,000,000, for the distribution in 2003; \$160,000,000, for the distribution in 2004;  
18 \$185,000,000, for the distribution in 2005; and \$250,000,000, for the distribution in  
19 2006 and subsequent years.

20 **SECTION 15.** 79.04 (2) (ad) of the statutes is created to read:

21 79.04 (2) (ad) The amount distributable to a county under par. (a) shall not  
22 exceed the following:

23 1. For the distribution in 2002, an amount equal to the county's population  
24 multiplied by \$100.

1           2. For the distribution in 2003, an amount equal to the county's population  
2 multiplied by \$225.

3           3. For the distribution in 2004, an amount equal to the county's population  
4 multiplied by \$325.

5           4. For the distribution in 2005, an amount equal to the county's population  
6 multiplied by \$475.

7           5. For the distribution in 2006 and subsequent years, an amount equal to the  
8 county's population multiplied by \$600.

9           **SECTION 16.** 79.04 (2) (am) 3. of the statutes is amended to read:

10           79.04 (2) (am) 3. The amount of a distribution under this paragraph, as affected  
11 by subd. 1., may not exceed the per capita amount established under par. (a) (ad).

12           **SECTION 17.** 79.04 (2) (b) of the statutes is amended to read:

13           79.04 (2) (b) The payment under par. (a) for any county in which a production  
14 plant is located, which the public service commission certifies to the department of  
15 revenue will produce a nominal rated capacity of 200 megawatts or more, shall be  
16 not less than \$75,000 annually, except that the amount distributable to a county in  
17 any year shall not exceed the per capita limit specified in par. (a) (ad).

18           **SECTION 18.** 79.04 (2) (c) of the statutes is created to read:

19           79.04 (2) (c) Beginning with the distributions in 2003, if property that was  
20 exempt from the property tax under s. 70.112 (4) and that was used to generate power  
21 by a light, heat, or power company, except property under s. 66.0813, by an electric  
22 cooperative, by a municipal electric company, or by a qualified wholesale electric  
23 company, is decommissioned, the county shall be paid an amount calculated by  
24 subtracting an amount equal to the property taxes paid for that property during the  
25 current year to the county for its general operations from the following percentages

1 of the payment the county received under this section during the last year that the  
2 property was exempt from the property tax:

- 3 1. In the first year that the property is taxable, 100%.
- 4 2. In the 2nd year that the property is taxable, 80%.
- 5 3. In the 3rd year that the property is taxable, 60%.
- 6 4. In the 4th year that the property is taxable, 40%.
- 7 5. In the 5th year that the property is taxable, 20%.

8 **SECTION 19.** 79.04 (5) of the statutes is created to read:

9 79.04 (5) (a) Beginning with payments in 2003, if a production plant, other than  
10 a coal-powered or nuclear-powered production plant, is built on the site of, or on a  
11 site adjacent to, an existing or decommissioned production plant or on, or on a site  
12 adjacent to, brownfields, as defined in s. 560.13 (1) (a), after January 1, 2002, and is  
13 operating at a total power production capacity of at least 50 megawatts, the city,  
14 village, or town in which the plant is located shall receive annually an additional  
15 payment from the department of administration equal to the portion of the amount  
16 in the account for the “production plant, exclusive of land,” for light, heat, and power  
17 companies, electric cooperatives, or municipal electric companies, less depreciation  
18 and less the value of treatment plant and pollution abatement equipment, as  
19 described under s. 70.11 (21) (a); and for the total original cost of the production plant  
20 of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), less  
21 depreciation, land, and approved waste facilities; that is used to calculate a payment  
22 under sub. (1) (a) multiplied by one mill, and the county in which the plant is located  
23 shall receive annually an additional payment from the department of administration  
24 equal to the portion of the amount in the account for the “production plant, exclusive  
25 of land,” for light, heat, and power companies, electric cooperatives, or municipal

1 electric companies, less depreciation and less the value of treatment plant and  
2 pollution abatement equipment, as described under s. 70.11 (21) (a); and for the total  
3 original cost of the production plant of each qualified wholesale electric company, as  
4 defined in s. 76.28 (1) (gm), less depreciation, land, and approved waste facilities;  
5 that is used to calculate a payment under sub. (2) (a) multiplied by one mill.

6 (b) Beginning with payments in 2003, if a coal-powered production plant is  
7 built on the site of, or on a site adjacent to, an existing or decommissioned production  
8 plant or on, or on a site adjacent to, brownfields, as defined in s. 560.13 (1) (a), after  
9 January 1, 2002, and is operating at a total power production capacity of at least 50  
10 megawatts, the city, village, or town in which the plant is located shall receive  
11 annually an additional payment from the department of administration equal to the  
12 portion of the amount in the account for the “production plant, exclusive of land,” for  
13 light, heat, and power companies, electric cooperatives, or municipal electric  
14 companies, less depreciation and less the value of treatment plant and pollution  
15 abatement equipment, as described under s. 70.11 (21) (a); and for the total original  
16 cost of the production plant of each qualified wholesale electric company, as defined  
17 in s. 76.28 (1) (gm), less depreciation, land, and approved waste facilities; that is used  
18 to calculate a payment under sub. (1) (a) multiplied by 2 mills, and the county in  
19 which the plant is located shall receive annually an additional payment from the  
20 department of administration equal to the portion of the amount in the account for  
21 the “production plant, exclusive of land,” for light, heat, and power companies,  
22 electric cooperatives, or municipal electric companies, less depreciation and less the  
23 value of treatment plant and pollution abatement equipment, as described under s.  
24 70.11 (21) (a); and for the total original cost of the production plant of each qualified  
25 wholesale electric company, as defined in s. 76.28 (1) (gm), less depreciation, land,

1 and approved waste facilities; that is used to calculate a payment under sub. (2) (a)  
2 multiplied by one mill.

3 **SECTION 20.** 79.04 (6) of the statutes is created to read:

4 79.04 (6) (a) Any increase in the total amount of payments to municipalities  
5 and counties under this section in any year as compared to the total amount of  
6 payments to municipalities and counties under this section in 2001 may not exceed  
7 an amount equal to the sum of the revenue collected under ss. 76.28, 76.29, and 76.48  
8 in the year before the year of the statement under s. 79.015, less an amount equal  
9 to the sum of the revenue collected under ss. 76.28 and 76.48 in 2001.

10 (b) The total amount of the payments to municipalities and counties under this  
11 section shall be allocated to each municipality and county in proportion to the total  
12 amount of the payments to municipalities and counties calculated under this section  
13 in any year in which the total amount of the payments to municipalities and counties  
14 calculated under this section exceeds the limit under par. (a).

15 **SECTION 21. Effective dates.** This act takes effect on the day after publication,  
16 except as follows:

17 (1) The repeal and recreation of section 79.04 (2) (a) of the statutes takes effect  
18 on January 1, 2002.

19 (2) The treatment of sections 20.835 (1) (d) and (dm), 79.01 (2) and (2m), and  
20 79.04 (6) of the statutes takes effect on January 1, 2003.

21 (END)