



State of Wisconsin
2015 - 2016 LEGISLATURE

LRBs0316/1
ZDW:emw/wlj/kjf

**ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO ASSEMBLY BILL 561**

February 4, 2016 - Offered by JOINT COMMITTEE ON FINANCE.

1 **AN ACT** *to repeal* 77.06 (5), 77.07, 77.82 (1) (bn), 77.82 (4g), 77.83 (1) (a) 1. and
2 2., 77.83 (2) (am), 77.83 (4) (b), 77.86 (2), 77.87, 77.88 (2) (a) 1., 77.88 (2) (e),
3 77.88 (3g), 77.88 (4), 77.88 (5) (a) 1. and 2., 77.88 (5) (ab), 77.88 (5) (ar), 77.88
4 (5) (b), 77.88 (5) (c) and 77.91 (3); **to renumber** 77.83 (4) (a) and 77.88 (2) (d)
5 **2.; to renumber and amend** 77.06 (1) (b) 2., 77.82 (12), 77.83 (1) (a) (intro.),
6 77.86 (1) (b) 2., 77.88 (2) (a) (intro.), 77.88 (2) (a) 2., 77.88 (2) (a) 3., 77.88 (2) (d)
7 1., 77.88 (2) (f), 77.88 (3) and 77.88 (5) (a) (intro.); **to amend** 20.370 (1) (cr),
8 26.06 (1), 74.25 (1) (a) 6., 74.30 (1) (f), 75.36 (2) (a), 77.06 (1) (a), 77.06 (1) (c),
9 77.10 (1) (a), 77.81 (6), 77.82 (1) (a) 1., 77.82 (1) (b) 3., 77.82 (2) (dm), 77.82 (4),
10 77.82 (11), 77.83 (1) (b) 1., 77.88 (2) (am), 77.88 (2) (b), 77.88 (2) (c), 77.88 (3)
11 (title), 77.88 (5) (am) 1., 77.88 (5m), 77.88 (8) (b), 77.88 (11), 77.89 (1) (a), 77.89
12 (2) (a) and 77.91 (3m); and **to create** 20.370 (5) (dy), 23.0951, 77.06 (1) (b) 2. b.,
13 77.06 (1) (b) 2. c., 77.06 (1) (b) 2. d., 77.06 (1) (b) 2. e., 77.81 (2r), 77.81 (4m), 77.82

1 (1) (b) 4., 77.82 (1) (bp), 77.82 (12) (a) 2., 77.82 (12) (a) 4., 77.82 (12) (a) 5., 77.82
2 (12) (a) 6., 77.83 (1) (am), 77.83 (1) (d), 77.83 (2) (ar), 77.86 (1) (b) 2. a., 77.86 (1)
3 (b) 2. b., 77.86 (1) (b) 2. c., 77.86 (1) (b) 2. d., 77.86 (1) (b) 2. e., 77.86 (1) (e), 77.86
4 (1) (f), 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2m), 77.88 (3) (am), 77.88
5 (3) (b) 1. (intro.) and 2., 77.88 (3) (d), 77.88 (3j), 77.88 (3k), 77.88 (3L), 77.88 (4m),
6 77.88 (5) (ac), 77.88 (5) (af), 77.88 (5) (am) (title), 77.89 (1) (c), 77.91 (6) (d) and
7 77.91 (8) of the statutes; **relating to:** taxes on managed forest lands, eligibility
8 for the managed forest land program, management plans for managed forest
9 land, sale or transfer of managed forest land, productivity of managed forest
10 land, closed managed forest land, forest production areas, natural heritage
11 inventory, wildlife action plans, providing an exemption from emergency rule
12 procedures, granting rule-making authority, and making an appropriation.

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

13 **SECTION 1.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert
14 the following amounts for the purposes indicated:

		2015-16	2016-17
16	20.370 Natural resources, department of		
17	(5) CONSERVATION AIDS		
18	(dy) Resource aids — distribution of		
19	closed acreage fees	SEG A	-0- 6,000,000

20 **SECTION 2.** 20.370 (1) (cr) of the statutes is amended to read:

1 20.370 (1) (cr) *Forestry — recording fees.* All moneys received under ss. 77.82
2 (2m) (d) and (4) and 77.88 (2) ~~(d)~~ (ac) 1. for the payment of fees to the registers of deeds
3 under s. 77.91 (5).

4 **SECTION 3.** 20.370 (5) (dy) of the statutes is created to read:

5 20.370 (5) (dy) *Resource aids — distribution of closed acreage fees.* The
6 amounts in the schedule for the payments to municipalities under s. 77.89 (1) (c) and
7 the payments to counties and municipalities under 2015 Wisconsin Act (this act),
8 section 100 (2).

9 **SECTION 4.** 23.0951 of the statutes is created to read:

10 **23.0951 Wildlife action plan.** The department may prepare a state wildlife
11 action plan that identifies which native wildlife species with low or declining
12 populations are most at risk and provides guidance for activities to conserve those
13 species. The plan may not require action by property owners or the department. The
14 department may not require that the plan be used as guidance on official department
15 forms.

16 **SECTION 5.** 26.06 (1) of the statutes is amended to read:

17 26.06 (1) Foresters, forest supervisors, rangers and wardens of the department
18 and the cruisers and foresters of the board of commissioners of public lands have the
19 enforcement powers specified in s. 26.97 with respect to, and may seize, without
20 process, any forest products unlawfully severed from public lands of the state, federal
21 lands leased to the state, county forest lands entered under s. 28.11, forest croplands
22 entered under subch. I of ch. 77 or managed forest land designated under subch. VI
23 of ch. 77. Seized products cut from lands under the control of the board of
24 commissioners of public lands shall be held for the commissioners and those cut from
25 forest croplands, managed forest land or county forest shall be held for the owner,

1 and subject to the payment of ~~severance taxes, yield taxes or severance share~~ thereon
2 to the state. Products cut from state forest lands or federal lands leased to the
3 department shall be appraised and sold. Products appraised at more than \$500 shall
4 be sold on sealed bids not less than 10 days after a class 1 notice has been published,
5 under ch. 985, in the county where the material is located. Any sheriff may seize and
6 hold for the owner thereof any forest products unlawfully severed or removed.

7 **SECTION 6.** 74.25 (1) (a) 6. of the statutes is amended to read:

8 74.25 (1) (a) 6. Pay to the county treasurer ~~20%~~ 20 percent of collections of
9 occupational taxes on coal docks, ~~20%~~ 20 percent of collections of the taxes imposed
10 under ss. 77.04 and 77.84 (2) (a) ~~and, (am), and (bp),~~ and all 20 percent of collections
11 of payments for lands under s. 77.84 (2) (b), and (bm), ~~and (bp).~~

12 **SECTION 7.** 74.30 (1) (f) of the statutes is amended to read:

13 74.30 (1) (f) Pay to the county treasurer ~~20%~~ 20 percent of collections of
14 occupational taxes on coal docks, ~~20%~~ 20 percent of collections of the taxes imposed
15 under ss. 77.04 and 77.84 (2) (a) ~~and, (am), and (bp),~~ and all 20 percent of collections
16 of payments for lands under s. 77.84 (2) (b), and (bm), ~~and (bp).~~

17 **SECTION 8.** 75.36 (2) (a) of the statutes is amended to read:

18 75.36 (2) (a) If property is acquired by a county taking a tax deed under this
19 chapter, the county is not required to pay any special charges or special assessments
20 until the property is sold by the county. In the case of lands designated as forest
21 croplands or managed forest lands, the county is not required to pay any taxes under
22 s. 77.04, ~~77.07 or 77.87~~ until the forest crop is cut. The liens of the tax certificate and
23 of all general property taxes, special assessments, special charges and special taxes
24 levied against the property shall merge in the county's title.

1 **SECTION 9.** 77.06 (1) (a) of the statutes, as affected by 2015 Wisconsin Act 55,
2 is amended to read:

3 77.06 (1) (a) No person shall cut any merchantable wood products on any forest
4 croplands where the forest crop taxes are delinquent nor until 30 days after the
5 owner has filed with the department of natural resources a notice of intention to cut,
6 specifying by descriptions and the estimated amount of wood products to be removed
7 and the proportion of present volume to be left as growing stock in the area to be cut.
8 ~~The department of natural resources may require a bond executed by some surety~~
9 ~~company licensed in this state or other surety for such amount as may reasonably~~
10 ~~be required for the payment to the department of natural resources of the severance~~
11 ~~tax hereinafter provided.~~ Merchantable wood products include all wood products
12 except wood used for fuel by the owner.

13 **SECTION 10.** 77.06 (1) (b) 2. of the statutes, as created by 2015 Wisconsin Act
14 55, is renumbered 77.06 (1) (b) 2. (intro.) and amended to read:

15 77.06 (1) (b) 2. (intro.) If The department of natural resources may not
16 prescribe the amount of forest products to be cut if the notice of intention to cut was
17 provided to the department of natural resources by ~~a~~ any of the following:

18 a. A cooperating forester authorized under s. 28.05 to assist the state in the
19 harvesting and sale of timber, ~~or by a forester accredited by the Society of American~~
20 ~~Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters,~~
21 ~~the department may not prescribe the amount of forest products to be removed.~~

22 **SECTION 11.** 77.06 (1) (b) 2. b. of the statutes is created to read:

23 77.06 (1) (b) 2. b. A forester accredited by the Society of American Foresters,
24 Association of Consulting Foresters, or Wisconsin Consulting Foresters.

25 **SECTION 12.** 77.06 (1) (b) 2. c. of the statutes is created to read:

1 77.06 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry
2 program provided by a nationally or regionally accredited institution of higher
3 education and who has 5 years of experience engaged in the full-time profession of
4 managing forests, including timber harvesting, wildlife management, water quality,
5 and recreation to maintain a healthy and productive forest.

6 **SECTION 13.** 77.06 (1) (b) 2. d. of the statutes is created to read:

7 77.06 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry
8 program provided by an accredited technical or vocational school and who has 5 years
9 of experience engaged in the full-time profession of managing forests, including
10 timber harvesting, wildlife management, water quality, and recreation to maintain
11 a healthy and productive forest.

12 **SECTION 14.** 77.06 (1) (b) 2. e. of the statutes is created to read:

13 77.06 (1) (b) 2. e. A person who has 5 years of experience engaged in the
14 full-time profession of managing forests, including timber harvesting, wildlife
15 management, water quality, and recreation to maintain a healthy and productive
16 forest.

17 **SECTION 15.** 77.06 (1) (c) of the statutes, as created by 2015 Wisconsin Act 55,
18 is amended to read:

19 77.06 (1) (c) Cutting in excess of the amount prescribed by the department of
20 natural resources, or cutting that the department finds is inconsistent with sound
21 forestry practices, shall render the owner liable to ~~double the severance tax~~
22 prescribed in s. 77.06 (5) a forfeiture equal to 20 percent of the value of the timber
23 cut and subject to cancellation under s. 77.10.

24 **SECTION 16.** 77.06 (5) of the statutes is repealed.

1 **SECTION 17.** 77.07 of the statutes, as affected by 2015 Wisconsin Act 55, is
2 repealed.

3 **SECTION 18.** 77.10 (1) (a) of the statutes is amended to read:

4 77.10 (1) (a) The department of natural resources shall on the application of
5 the department of revenue or the owner of any forest croplands or the town board of
6 the town in which said lands lie and may on its own motion at any time cause an
7 investigation to be made and hearing to be had as to whether any forest croplands
8 shall continue under this subchapter. If on such hearing after due notice to and
9 opportunity to be heard by the department of revenue, the town and the owner, the
10 department of natural resources finds that any such lands are not meeting the
11 requirements set forth in s. 77.02 or that the owner has made use of the land for
12 anything other than forestry or has failed to practice sound forestry on the land, the
13 department of natural resources shall cancel the entry of such description and issue
14 an order of withdrawal, and the owner shall be liable for the tax and penalty under
15 sub. (2). Copies of the order of withdrawal specifying the description shall be filed
16 by the department of natural resources with all officers designated to receive copies
17 of the order of entry and withdrawal and this subchapter shall not thereafter apply
18 to the lands withdrawn, ~~except s. 77.07 so far as it may be needed to collect any~~
19 ~~previously levied severance or supplemental severance tax.~~ If the owner shall not
20 repay the amounts on or before the last day of February next succeeding the return
21 of such lands to the general property tax roll as provided in sub. (4), the department
22 of natural resources shall certify to the county treasurer the descriptions and the
23 amounts due, and the county treasurer shall sell such lands as delinquent as
24 described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax
25 deed under s. 77.04 (2) the department of natural resources shall issue an order of

1 withdrawal as to the lands covered in such tax deed. Such order may also be issued
2 when examination of tax records reveals prolonged delinquency and noncompliance
3 with the requirements of s. 77.04 (2).

4 **SECTION 19.** 77.81 (2r) of the statutes is created to read:

5 77.81 (2r) "Large property" means one or more separate parcels of land that
6 are under the same ownership, that collectively are greater than 1,000 acres in size,
7 and that are managed forest land or forest croplands or a combination thereof.

8 **SECTION 20.** 77.81 (4m) of the statutes is created to read:

9 77.81 (4m) "Natural disaster" means fire, ice, snow, wind, flooding, insects,
10 drought, or disease.

11 **SECTION 21.** 77.81 (6) of the statutes is amended to read:

12 77.81 (6) "Recreational activities" ~~include~~ means recreational outdoor
13 activities that are compatible with the practice of forestry, as determined by the
14 department. "Recreational activities" ~~includes~~ hunting, fishing, hiking,
15 sight-seeing, cross-country skiing, horseback riding, and staying in cabins.

16 **SECTION 22.** 77.82 (1) (a) 1. of the statutes is amended to read:

17 77.82 (1) (a) 1. It consists of at least ~~10~~ 20 contiguous acres, except as provided
18 in this subdivision. The fact that a lake, river, stream or flowage, a public or private
19 road or a railroad or utility right-of-way separates any part of the land from any
20 other part does not render a parcel of land noncontiguous. If a part of a parcel of at
21 least ~~10~~ 20 contiguous acres is separated from another part of that parcel by a public
22 road, that part of the parcel may be enrolled in the program, even if that part is less
23 than ~~10~~ 20 acres, if that part meets the requirement under subd. 2. and is not
24 ineligible under par. (b). The owner of a parcel of less than 20 acres that is subject
25 to a managed forest land order before the effective date of this subdivision [LRB

1 inserts date], may apply one time for a renewal of the order under sub. (12) without
2 meeting the 20-acre requirement.

3 **SECTION 23.** 77.82 (1) (b) 3. of the statutes is amended to read:

4 77.82 (1) (b) 3. A parcel ~~that is developed for a human residence~~ on which a
5 building or an improvement associated with a building is located.

6 **SECTION 24.** 77.82 (1) (b) 4. of the statutes is created to read:

7 77.82 (1) (b) 4. A parcel that is not accessible to the public on foot by public road
8 or from other land open to public access. This subdivision does not apply to a parcel
9 or part of a parcel that is closed to public access under s. 77.83 (1).

10 **SECTION 25.** 77.82 (1) (bn) of the statutes is repealed.

11 **SECTION 26.** 77.82 (1) (bp) of the statutes is created to read:

12 77.82 (1) (bp) 1. For purposes of par. (b) 3., and except as provided in subd. 2.,
13 an improvement is any of the following:

14 a. Any accessory building, structure, or fixture that is built or placed on the
15 parcel for its benefit.

16 b. Landscaping that is done on the parcel.

17 2. An improvement does not include any of the following:

18 a. A public or private road.

19 b. A railroad or utility right-of-way.

20 c. A fence, unless the fence prevents the free and open movement of wild
21 animals across any portion of the parcel.

22 d. Culverts.

23 e. Bridges.

24 f. Hunting blinds, as specified by rules promulgated by the department.

25 g. Structures and fixtures that are needed for sound forestry practices.

1 **SECTION 27.** 77.82 (2) (dm) of the statutes is amended to read:

2 77.82 (2) (dm) ~~A~~ Subject to sub. (12), a proposed management plan.

3 **SECTION 28.** 77.82 (4) of the statutes is amended to read:

4 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is
5 designated as managed forest land ~~under an order that takes effect on or after April~~
6 ~~28, 2004,~~ may file an application with the department to designate as managed forest
7 land an additional parcel of land if the additional parcel is at least 3 acres in size and
8 is contiguous to any of that designated land. The application shall be accompanied
9 by a nonrefundable \$20 application recording fee unless a different amount for the
10 fee is established by the department by rule at an amount equal to the average
11 expense to the department of recording an order issued under this subchapter. The
12 fee shall be deposited in the conservation fund and credited to the appropriation
13 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall
14 contain any additional information required by the department. The tax rate
15 applicable to an addition under this subsection shall be the tax rate currently
16 applicable to the parcel to which the land is being added.

17 **SECTION 29.** 77.82 (4g) of the statutes is repealed.

18 **SECTION 30.** 77.82 (11) of the statutes is amended to read:

19 77.82 (11) ~~DURATION; EFFECT OF CHANGES.~~ An order issued under this subchapter
20 remains shall constitute a contract between the state and the owner and shall
21 remain in effect for the period specified in the application unless the land is
22 withdrawn under s. 77.84 (3) (b) or 77.88. ~~An amendment to or repeal of this~~
23 ~~subchapter does not affect the terms of an order or management plan, except as~~
24 ~~expressly agreed to in writing by the owner and the department and except~~ Except
25 as provided in sub. subs. (3) (f) and (11m), the department may not amend or

1 otherwise change the terms of an order or management plan to conform with changes
2 made to any provision of this subchapter subsequent to the date on which the order
3 was entered or the plan was approved. If a statute is enacted or a rule is promulgated
4 during the period of the order that materially changes the terms of the order, the
5 landowner shall elect between acceptance of modifications to the contract consistent
6 with the provisions of the statute or rule or voluntary withdrawal of the land without
7 penalty.

8 **SECTION 31.** 77.82 (12) of the statutes is renumbered 77.82 (12) (a) (intro.) and
9 amended to read:

10 77.82 (12) (a) (intro.) An owner of managed forest land may file an application
11 with the department under sub. (2) for renewal of the order. An application for
12 renewal shall be filed no later than the June 1 before the expiration date of the order.
13 The application shall specify whether the owner wants the order renewed for 25 or
14 50 years. The provisions under subs. (3), (5), (6), and (7) do not apply to an application
15 under this subsection paragraph. The department may deny the application only if
16 the any of the following applies:

- 17 1. The land fails to meet the eligibility requirements under sub. (1), ~~if the~~.
18 3. The owner has failed to comply with the management plan that is in effect
19 on the date that the application for renewal is filed, ~~or if there~~.
20 7. There are delinquent taxes on the land.

21 (b) If the application is denied, the department shall state the reason for the
22 denial in writing.

23 **SECTION 32.** 77.82 (12) (a) 2. of the statutes is created to read:

1 77.82 (12) (a) 2. The land that is subject to the application for renewal of the
2 order is not identical to the land that is designated as managed forest land under the
3 existing order.

4 **SECTION 33.** 77.82 (12) (a) 4. of the statutes is created to read:

5 77.82 (12) (a) 4. The management plan does not contain any mandatory
6 forestry or soil conservation practices, as described in sub. (3) (c) 6. and 7., or any
7 mandatory management activities, as described in sub. (3) (d), that the department
8 determines are required to be continued during the term of the renewed order.

9 **SECTION 34.** 77.82 (12) (a) 5. of the statutes is created to read:

10 77.82 (12) (a) 5. No review of the mandatory forestry or soil conservation
11 practices or the mandatory management activities contained in the management
12 plan has been conducted within the 5 years immediately preceding the date of the
13 application for renewal.

14 **SECTION 35.** 77.82 (12) (a) 6. of the statutes is created to read:

15 77.82 (12) (a) 6. Within the 5 years immediately preceding the date of the
16 application for renewal, the management plan has not been updated to reflect the
17 completion of any forestry or soil conservation practices or management activities
18 contained in the plan.

19 **SECTION 36.** 77.83 (1) (a) (intro.) of the statutes is renumbered 77.83 (1) (a) and
20 amended to read:

21 77.83 (1) (a) An owner may designate land subject to a managed forest land
22 order as closed to public access. ~~The closed area may consist of either:~~

23 **SECTION 37.** 77.83 (1) (a) 1. and 2. of the statutes are repealed.

24 **SECTION 38.** 77.83 (1) (am) of the statutes is created to read:

1 77.83 (1) (am) Notwithstanding par. (a), not more than 320 acres owned by any
2 property owner may be designated as closed managed forest land in each
3 municipality.

4 **SECTION 39.** 77.83 (1) (b) 1. of the statutes is amended to read:

5 77.83 (1) (b) 1. The addition does not result in increasing the closed portion of
6 the land to an area greater than that permitted under par. (a) ~~(a)~~ (am).

7 **SECTION 40.** 77.83 (1) (d) of the statutes is created to read:

8 77.83 (1) (d) An owner of land designated as closed under par. (a) may permit
9 a person who performs land management activities on the land to access the land to
10 conduct recreational activities.

11 **SECTION 41.** 77.83 (2) (am) of the statutes is repealed.

12 **SECTION 42.** 77.83 (2) (ar) of the statutes is created to read:

13 77.83 (2) (ar) An owner of managed forest land that is designated as closed may
14 enter into a lease or other agreement for consideration that permits persons to
15 engage in a recreational activity on the land.

16 **SECTION 43.** 77.83 (4) (a) of the statutes is renumbered 77.83 (4).

17 **SECTION 44.** 77.83 (4) (b) of the statutes is repealed.

18 **SECTION 45.** 77.86 (1) (b) 2. of the statutes, as created by 2015 Wisconsin Act
19 55, is renumbered 77.86 (1) (b) 2. (intro.) and amended to read:

20 77.86 (1) (b) 2. (intro.) An owner who is required under the terms of an approved
21 management plan to cut merchantable timber on managed forest land is not required
22 to obtain approval of the cutting of that timber before the cutting takes place if a
23 ~~cooperating forester authorized under s. 28.05 to assist the state in the harvesting~~
24 ~~and sale of timber, or a forester accredited by the Society of American Foresters,~~
25 ~~Association of Consulting Foresters, or Wisconsin Consulting Foresters, any of the~~

1 following provided the required notice of intent to cut to the department under subd.
2 1.:

3 **SECTION 46.** 77.86 (1) (b) 2. a. of the statutes is created to read:

4 77.86 (1) (b) 2. a. A cooperating forester authorized under s. 28.05 to assist the
5 state in the harvesting and sale of timber.

6 **SECTION 47.** 77.86 (1) (b) 2. b. of the statutes is created to read:

7 77.86 (1) (b) 2. b. A forester accredited by the Society of American Foresters,
8 Association of Consulting Foresters, or Wisconsin Consulting Foresters.

9 **SECTION 48.** 77.86 (1) (b) 2. c. of the statutes is created to read:

10 77.86 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry
11 program provided by a nationally or regionally accredited institution of higher
12 education and who has 5 years of experience engaged in the full-time profession of
13 managing forests, including timber harvesting, wildlife management, water quality,
14 and recreation to maintain a healthy and productive forest.

15 **SECTION 49.** 77.86 (1) (b) 2. d. of the statutes is created to read:

16 77.86 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry
17 program provided by an accredited technical or vocational school and who has 5 years
18 of experience engaged in the full-time profession of managing forests, including
19 timber harvesting, wildlife management, water quality, and recreation to maintain
20 a healthy and productive forest.

21 **SECTION 50.** 77.86 (1) (b) 2. e. of the statutes is created to read:

22 77.86 (1) (b) 2. e. A person who has 5 years of experience engaged in the
23 full-time profession of managing forests, including timber harvesting, wildlife
24 management, water quality, and recreation to maintain a healthy and productive
25 forest.

1 **SECTION 51.** 77.86 (1) (e) of the statutes is created to read:

2 77.86 (1) (e) The department shall not restrict an approved cutting based on
3 standards established under s. 23.27 (3).

4 **SECTION 52.** 77.86 (1) (f) of the statutes is created to read:

5 77.86 (1) (f) The department shall send notice to the person who filed the notice
6 of intention to cut by certified letter or electronic mail no later than the end of the
7 next business day of the department's decision to approve or deny a cutting notice
8 and, if the department denies a cutting notice, the reason for the denial.

9 **SECTION 53.** 77.86 (2) of the statutes is repealed.

10 **SECTION 54.** 77.87 of the statutes is repealed.

11 **SECTION 55.** 77.88 (2) (a) (title) of the statutes is created to read:

12 77.88 (2) (a) (title) *Authority to transfer.*

13 **SECTION 56.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and
14 amended to read:

15 77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise
16 transfer ownership of all or part of a parcel of the owner's managed forest land ~~if the~~
17 ~~land transferred is one of the following:~~

18 **SECTION 57.** 77.88 (2) (a) 1. of the statutes is repealed.

19 **SECTION 58.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and
20 amended to read:

21 77.88 (3) (b) 1. a. All of ~~an~~ the owner's managed forest land within a ~~quarter~~
22 ~~quarter~~ quarter-quarter section.

23 **SECTION 59.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and
24 amended to read:

1 77.88 (3) (b) 1. b. All of ~~an~~ the owner's managed forest land within a
2 government lot or fractional lot as determined by the U.S. government survey plat.

3 **SECTION 60.** 77.88 (2) (ac) (title) of the statutes is created to read:

4 77.88 (2) (ac) (title) *Transferred land; requirements met.*

5 **SECTION 61.** 77.88 (2) (am) of the statutes is amended to read:

6 77.88 (2) (am) *Transferred land; requirements not met.* If the land transferred
7 under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and
8 (b), the department shall issue an order withdrawing the land from managed forest
9 land designation and shall assess against the owner a withdrawal tax under sub. (5)
10 and the withdrawal fee under sub. (5m).

11 **SECTION 62.** 77.88 (2) (b) of the statutes is amended to read:

12 77.88 (2) (b) *Remaining land; requirements met.* If the land remaining after
13 a transfer under par. (a) ~~is contiguous and~~ meets the eligibility requirements under
14 s. 77.82 (1) (a) ~~2.~~ and (b), it the remaining land shall continue to be designated as
15 managed forest land until the expiration of the existing order, even if the parcel
16 contains less than 10 acres. ~~Notwithstanding s. 77.82 (12), an owner may not file an~~
17 ~~application with the department for renewal of the order if the parcel contains less~~
18 ~~than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m)~~
19 ~~may be assessed when the remaining land is withdrawn at the expiration of the~~
20 ~~order.~~

21 **SECTION 63.** 77.88 (2) (c) of the statutes is amended to read:

22 77.88 (2) (c) *Remaining land; requirements not met.* If the ~~remaining land~~
23 remaining after a transfer under par. (a) does not meet the eligibility requirements
24 under s. 77.82 (1) (a) ~~2.~~ and (b), the department shall issue an order withdrawing the
25 land and shall assess against the owner the withdrawal tax under sub. (5) and the

1 withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled
2 to a hearing on an order withdrawing land under this paragraph.

3 **SECTION 64.** 77.88 (2) (d) 1. of the statutes is renumbered 77.88 (2) (ac) 1. and
4 amended to read:

5 77.88 (2) (ac) 1. ~~Within~~ If the land transferred under par. (a) meets the
6 eligibility requirements under s. 77.82 (1) (a) and (b), the land shall continue to be
7 designated as managed forest land if the transferee, within 30 days after a transfer
8 of ownership, the transferee shall, on files a form provided by the department, file
9 with the department a report of the transfer signed by the transferee. By signing the
10 form, the transferee certifies to the department an intent to comply with the existing
11 management plan for the land and any amendments to the plan. The transferee
12 shall provide proof that each person holding any encumbrance on the land agrees to
13 the designation. The transferee may designate an area of the transferred land closed
14 to public access as provided under s. 77.83. The department shall issue an order
15 continuing the designation of the land as managed forest land under the new
16 ownership. The transferee shall pay a \$100 fee that will accompany the report. The
17 fee shall be deposited in the conservation fund. Twenty dollars of the fee or a different
18 amount of the fee as may be established under subd. 2. shall be credited to the
19 appropriation under s. 20.370 (1) (cr). The department shall immediately notify each
20 person entitled to notice under s. 77.82 (8).

21 **SECTION 65.** 77.88 (2) (d) 2. of the statutes is renumbered 77.88 (2) (ac) 2.

22 **SECTION 66.** 77.88 (2) (e) of the statutes is repealed.

23 **SECTION 67.** 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 3. and
24 amended to read:

1 77.88 (2) (ac) 3. If the transferee does not provide the department with the
2 certification required under ~~par. (e)~~ subd. 1., the department shall issue an order
3 withdrawing the land and shall assess against the transferee the withdrawal tax
4 under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,
5 the transferee is not entitled to a hearing on an order withdrawing land under this
6 ~~paragraph~~ subdivision.

7 **SECTION 68.** 77.88 (2m) of the statutes is created to read:

8 77.88 (2m) DAMAGE TO LAND. (a) If a parcel of managed forest land has been
9 damaged by a natural disaster, the owner of the parcel may notify the department,
10 and the department shall establish a period of time that the owner of the parcel will
11 have to restore the productivity of the land so that it meets the requirements under
12 s. 77.82 (1) (a) 2.

13 (b) If the owner fails to complete the restoration in the applicable period of time,
14 the owner may request that the department withdraw all or part of the land in
15 accordance with sub. (3), (3k), or (3L), or the department may proceed with a
16 withdrawal by department order under sub. (1).

17 (c) The department may promulgate a rule that establishes criteria to be used
18 by the department for determining the length of time that an owner shall have to
19 complete the restoration.

20 **SECTION 69.** 77.88 (3) (title) of the statutes is amended to read:

21 77.88 (3) (title) VOLUNTARY WITHDRAWAL; TOTAL OR PARTIAL.

22 **SECTION 70.** 77.88 (3) of the statutes is renumbered 77.88 (3) (b) (intro.) and
23 amended to read:

24 77.88 (3) (b) Parts of parcels. (intro.) ~~An owner may~~ Upon request that the
25 ~~department withdraw all or any of an owner of managed forest land to withdraw part~~

1 of the owner's land meeting one of the requirements specified under sub. (2) (a) 1. to
2 3. ~~If any remaining land meets the eligibility requirements under s. 77.82 (1) a parcel~~
3 ~~of managed forest land~~, the department shall issue an order withdrawing the land
4 subject to the request and shall assess against the owner the withdrawal tax under
5 sub. (5) and the withdrawal fee under sub. (5m). ~~If the land being withdrawn is~~
6 ~~within a proposed ferrous mining site, the department shall issue the order within~~
7 ~~30 days after receiving the request. if all of the following apply:~~

8 **SECTION 71.** 77.88 (3) (am) of the statutes is created to read:

9 77.88 (3) (am) *Entire parcels.* Upon request of an owner of managed forest land
10 to withdraw an entire parcel of managed forest land, the department shall issue an
11 order withdrawing the land.

12 **SECTION 72.** 77.88 (3) (b) 1. (intro.) and 2. of the statutes are created to read:

13 77.88 (3) (b) 1. (intro.) The land to be withdrawn is one of the following:

14 2. The land remaining after the withdrawal will continue to meet the eligibility
15 requirements under s. 77.82 (1).

16 **SECTION 73.** 77.88 (3) (d) of the statutes is created to read:

17 77.88 (3) (d) *Ferrous mining site.* If the land being withdrawn under this
18 subsection is within a proposed ferrous mining site, the department shall issue the
19 order within 30 days after receiving the request.

20 **SECTION 74.** 77.88 (3g) of the statutes is repealed.

21 **SECTION 75.** 77.88 (3j) of the statutes is created to read:

22 77.88 (3j) **VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES.** (a)
23 Except as provided in par. (b), upon the request of an owner of managed forest land
24 to withdraw part of a parcel of the owner's land, the department shall issue an order
25 withdrawing the land subject to the request if all of the following apply:

1 1. The purpose for which the owner requests that the department withdraw the
2 land is for the sale of the land or for a construction site.

3 2. The land to be withdrawn is not less than one acre and not more than 5 acres.
4 Partial acres may not be withdrawn.

5 3. If the land is subject to a city, village, town, or county zoning ordinance that
6 establishes a minimum acreage for ownership of land or for a construction site, the
7 owner requests that the department withdraw not less than that minimum acreage.

8 4. The land remaining after withdrawal meets the eligibility requirements
9 under s. 77.82 (1) (a) and (b).

10 (b) 1. For land that is designated as managed forest land under an order with
11 a term of 25 years, the department may not issue an order of withdrawal under par.
12 (a) if the department has previously issued an order of withdrawal under par. (a)
13 from that parcel of managed forest land during the term of the order.

14 2. For land that is designated as managed forest land under an order with a
15 term of 50 years, the department may not issue an order of withdrawal under par.
16 (a) if the department has previously issued 2 orders of withdrawal under par. (a) from
17 that parcel of managed forest land during the term of the order.

18 (c) Upon issuance of an order withdrawing land under this subsection, the
19 department shall assess against the owner of the land the withdrawal tax under sub.
20 (5) and the withdrawal fee under sub. (5m).

21 **SECTION 76.** 77.88 (3k) of the statutes is created to read:

22 77.88 (3k) VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner
23 of managed forest land to withdraw part of a parcel of the owner's land, the
24 department shall issue an order of withdrawal if the department determines that the
25 parcel is unable to produce merchantable timber in the amount required under s.

1 77.82 (1) (a) 2. The order shall withdraw only the number of acres that is necessary
2 for the parcel to resume its ability to produce the required amount. No withdrawal
3 tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

4 **SECTION 77.** 77.88 (3L) of the statutes is created to read:

5 77.88 (3L) VOLUNTARY WITHDRAWAL; SUSTAINABILITY. Upon the request of an
6 owner of managed forest land to withdraw part of a parcel of the owner's land, the
7 department shall issue an order of withdrawal if the department determines that the
8 parcel is unsuitable, due to environmental, ecological, or economic concerns or
9 factors, for the production of merchantable timber. The order shall withdraw only
10 the number of acres that is necessary for the parcel to resume its sustainability to
11 produce merchantable timber. No withdrawal tax under sub. (5) or withdrawal fee
12 under sub. (5m) may be assessed.

13 **SECTION 78.** 77.88 (4) of the statutes is repealed.

14 **SECTION 79.** 77.88 (4m) of the statutes is created to read:

15 77.88 (4m) EXPIRATION OF ORDERS. The department shall maintain a list of
16 orders designating managed forest lands that have expired. The department shall
17 add a parcel to the list within 30 days after the date of expiration. For each expired
18 order, the list shall provide a description of the land and shall identify each
19 municipality in which the managed forest land is located.

20 **SECTION 80.** 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae)
21 and amended to read:

22 77.88 (5) (ae) Tax liability; general. Except as provided in ~~pars. par. (am), (ar),~~
23 ~~and (b),~~ for land withdrawn during a managed forest land order, the withdrawal tax
24 shall be the higher of the following: equal the amount of past tax liability under par.
25 (ac) that is applicable to the land.

1 **SECTION 81.** 77.88 (5) (a) 1. and 2. of the statutes are repealed.

2 **SECTION 82.** 77.88 (5) (ab) of the statutes is repealed.

3 **SECTION 83.** 77.88 (5) (ac) of the statutes is created to read:

4 77.88 (5) (ac) *Calculation of past tax liability.* For purposes of this subsection,
5 the amount of past tax liability for land to be withdrawn from the managed forest
6 land program, except for land that is part of a large property, shall be calculated by
7 multiplying the total net property tax rate in the municipality in which managed
8 forest land to be withdrawn is located in the year prior to the year in which an order
9 withdrawing the land is issued by an amount equal to the assessed value of the land
10 for that same year, as calculated by the department of revenue, and by then
11 multiplying that product by 10 or by the number of years the land was designated
12 as managed forest land, whichever number is fewer.

13 **SECTION 84.** 77.88 (5) (af) of the statutes is created to read:

14 77.88 (5) (af) *Tax liability; large property.* Except as provided in par. (am), for
15 land that is part of a large property that is withdrawn during a managed forest land
16 order, the withdrawal tax shall be the higher of the following:

17 1. An amount equal to the past tax liability multiplied by the number of years
18 the land was designated as managed forest land, less any amounts paid by the owner
19 under s. 77.84 (2) (a), (am), and (bp).

20 2. Five percent of the stumpage value of the merchantable timber on the land,
21 less any amounts paid by the owner under s. 77.84 (2) (a), (am), and (bp).

22 **SECTION 85.** 77.88 (5) (am) (title) of the statutes is created to read:

23 77.88 (5) (am) (title) *Converted forest croplands.*

24 **SECTION 86.** 77.88 (5) (am) 1. of the statutes is amended to read:

25 77.88 (5) (am) 1. The amount calculated under par. ~~(a)~~ (ae) or (af).

1 **SECTION 87.** 77.88 (5) (ar) of the statutes is repealed.

2 **SECTION 88.** 77.88 (5) (b) of the statutes is repealed.

3 **SECTION 89.** 77.88 (5) (c) of the statutes is repealed.

4 **SECTION 90.** 77.88 (5m) of the statutes is amended to read:

5 77.88 **(5m)** WITHDRAWAL FEE. The withdrawal fee assessed by the department
6 under subs. (1) (c), (2) (ac) 2., (am), and (c), ~~and (f)~~, (3), and (3m) shall be \$300.

7 **SECTION 91.** 77.88 (8) (b) of the statutes is amended to read:

8 77.88 **(8)** (b) The department may not order withdrawal of land remaining after
9 a transfer of ownership is made under par. (a) 1., 2., or 3., or after a lease is entered
10 into under par. (a) 3., ~~or after the department orders withdrawal of land under sub.~~
11 ~~(3g) (am)~~ unless the remainder fails to meet the eligibility requirements under s.
12 77.82 (1).

13 **SECTION 92.** 77.88 (11) of the statutes is amended to read:

14 77.88 **(11)** LIABILITY FOR PREVIOUS TAXES. Withdrawal of land under this section
15 does not affect the liability of the owner for previously levied taxes under s. 77.84 ~~or~~
16 77.87.

17 **SECTION 93.** 77.89 (1) (a) of the statutes, as affected by 2015 Wisconsin Act 55,
18 is amended to read:

19 77.89 **(1)** (a) By June 30 of each year, the department, from the appropriation
20 under s. 20.370 (5) (bv), shall pay 100 percent of each payment received under ~~ss.~~ s.
21 77.84 (3) (b) ~~and 77.87 (3)~~ and 100 percent of each withdrawal tax payment received
22 under s. 77.88 (7) to the treasurer of each municipality in which is located the land
23 to which the payment applies.

24 **SECTION 94.** 77.89 (1) (c) of the statutes is created to read:

1 77.89 (1) (c) The department shall distribute from the appropriation under s.
2 20.370 (5) (dy) \$4,600,000 in fiscal year 2016-17, \$6,000,000 in fiscal year 2017-18,
3 and \$7,000,000 in fiscal year 2018-19 among treasurers of each municipality in
4 which is located land subject to a managed forest land order that is designated as
5 closed to public access under s. 77.83 (1). The department shall distribute to each
6 municipal treasurer an amount in proportion to the number of acres of closed land
7 in that municipality.

8 **SECTION 95.** 77.89 (2) (a) of the statutes is amended to read:

9 77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received
10 under sub. (1) (a) ~~and (b), and (c)~~ and under ss. 77.84 (2) (a), (am), and (bp), 77.85,
11 and 77.876 to the county treasurer and shall deposit the remainder in the municipal
12 treasury. The payment to the county treasurer for money received before November
13 1 of any year shall be made on or before the November 15 after its receipt. For money
14 received on or after November 1 of any year, the payment to the county treasurer
15 shall be made on or before November 15 of the following year.

16 **SECTION 96.** 77.91 (3) of the statutes is repealed.

17 **SECTION 97.** 77.91 (3m) of the statutes is amended to read:

18 77.91 (3m) **REPORT TO LEGISLATURE.** Beginning with calendar year ~~1992~~ 2015,
19 the department shall calculate for each calendar year whether the amount of land
20 exempt from penalty or tax under s. 77.10 (2) (c) or 77.88 (8) that is withdrawn during
21 that calendar year under s. 77.10 or 77.88 exceeds ~~1%~~ 1 percent of the total amount
22 of land that is subject to contracts under subch. I or subject to orders under this
23 subchapter on December 31 of that calendar year. If the amount of withdrawn or
24 classified land that is so exempt exceeds ~~1%~~ 1 percent, the department shall make
25 a report of its calculations to the governor and the chief clerk of each house of the

1 legislature for distribution to the appropriate standing committees under s. 13.172
2 (3).

3 **SECTION 98.** 77.91 (6) (d) of the statutes is created to read:

4 77.91 (6) (d) Any signature required of an official or employee of the
5 department or a landowner under this subchapter may be satisfied by an electronic
6 signature, as defined in s. 137.11 (8).

7 **SECTION 99.** 77.91 (8) of the statutes is created to read:

8 77.91 (8) EMERGENCY RULES. The department may use the procedure under s.
9 227.24 to promulgate emergency rules under s. 77.82 (1) (bp) 2. f. for the period before
10 the date on which permanent rules under s. 77.82 (1) (bp) 2. f. take effect.
11 Notwithstanding s. 227.24 (1) (c) and (2), emergency rules promulgated under this
12 subsection remain in effect until the first day of the 25th month beginning after the
13 effective date of the emergency rule or the date on which the permanent rules take
14 effect, whichever is earlier. Notwithstanding s. 227.24 (1) (a) and (3), the department
15 is not required to provide evidence that promulgating rules under this subsection as
16 emergency rules is necessary for the preservation of the public peace, health, safety,
17 or welfare and is not required to provide a finding of emergency for rules promulgated
18 under this subsection.

19 **SECTION 100. Nonstatutory provision.**

20 (1) STATE FOREST PLAN VARIANCE. Before March 1, 2017, the department of
21 natural resources shall propose a variance to the master plans of all state forests
22 except for the southern state forests, as defined in section 27.016 (1) (c) of the
23 statutes, and except for Governor Knowles State Forest so that 75 percent of all the
24 land in those state forests combined is classified as a forest production area as
25 provided in section 28.04 (3) (am) of the statutes.

