

**SENATE AMENDMENT 50,  
TO 2005 ASSEMBLY BILL 100**

June 29, 2005 – Offered by Senators SCHULTZ, A. LASEE, KEDZIE, LAZICH, REYNOLDS,  
S. FITZGERALD and KANAVAS.

1 At the locations indicated, amend the engrossed bill as follows:

2 **1.** Page 3, line 2: delete lines 2 to 7.

3 **2.** Page 7, line 11: after that line insert:

4 “**SECTION 10m.** 13.40 (3) (g) of the statutes is amended to read:

5 13.40 (3) (g) An appropriation to make a transfer from the general fund to the  
6 ~~budget stabilization~~ taxpayer protection fund under s. 20.875 (1) (a).”.

7 **3.** Page 8, line 8: after that line insert:

8 “**SECTION 15m.** 13.41 of the statutes is created to read:

9 **13.41 Limit on expenditure of general fund revenues; taxpayer**  
10 **protection fund balances. (1)** In this section:

11 (a) “Consumer price index” has the meaning given in s. 16.004 (8) (e) 1.

12 (b) “Compensation reserves” has the meaning given in s. 13.40 (1) (ad).

1 (c) “General fund revenues” means the sum of general fund tax receipts,  
2 departmental revenues deposited in the general fund without being credited to a  
3 program revenue account, and transfers to the general fund from other funds or from  
4 program revenue accounts.

5 (d) “General purpose revenue” has the meaning given for “general purpose  
6 revenues” in s. 20.001 (2) (a).

7 (e) “Prior year growth in the consumer price index” means the percentage  
8 change in the consumer price index between the calendar year in which the  
9 preceding fiscal year began and the calendar year in which the 2nd preceding fiscal  
10 year began, but not less than zero.

11 (f) “Prior year growth in state population” means the percentage change in the  
12 state population, as estimated under s. 16.96, between the calendar year in which  
13 the preceding fiscal year began and the calendar year in which the 2nd preceding  
14 fiscal year began, but not less than zero.

15 (g) “Program revenue” has the meaning given for “program revenues” in s.  
16 20.001 (2) (b).

17 **(2)** Beginning in fiscal year 2007–08, the sum of appropriations from general  
18 purpose revenues, general fund compensation reserves, and transfers to other funds,  
19 minus estimated lapses from appropriations of general purpose revenues, as shown  
20 under s. 20.005 (1), in each fiscal year may not exceed the amount of the general fund  
21 revenues received by the state in the previous fiscal year increased by the sum of the  
22 prior year growth in the consumer price index, the prior year growth in state  
23 population, and 1 percent. The limitation imposed under this subsection is in  
24 addition to the limitation imposed under s. 13.40.

1           **(3)** Any general fund revenues in excess of the amount that may be budgeted  
2 for expenditure in any fiscal year under sub. (2) shall be deposited in the taxpayer  
3 protection fund at the end of the fiscal year. The amount deposited under this  
4 subsection includes any amount that is required to be transferred to the taxpayer  
5 protection fund under ss. 13.48 (14) (c), 16.518 (3), 16.72 (4) (b), and 16.848 (5m).

6           **(4)** Moneys in the taxpayer protection fund may only be appropriated upon a  
7 recommendation from the governor and an affirmative vote of three-fourths of the  
8 members voting in each house of the legislature.

9           **(5)** If the balance in the taxpayer protection fund at the end of any fiscal year  
10 exceeds 10 percent of the amount that may be budgeted for expenditure in that fiscal  
11 year under sub. (2), the amount in excess of 10 percent of the amount that may be  
12 budgeted for expenditure under sub. (2) shall be returned to taxpayers in the  
13 following fiscal year through a reduction in state income taxes, in a manner  
14 determined by the legislature by law.”.

15           **4.** Page 9, line 10: after that line insert:

16           **“SECTION 17m.** 13.48 (14) (c) of the statutes is amended to read:

17           13.48 **(14)** (c) If there is any outstanding public debt used to finance the  
18 acquisition of a building, structure or land or the construction of a building or  
19 structure that is sold or leased under par. (b), the building commission shall deposit  
20 a sufficient amount of the net proceeds from the sale or lease of the building,  
21 structure or land in the bond security and redemption fund under s. 18.09 to repay  
22 the principal and pay the interest on the debt, and any premium due upon refunding  
23 any of that debt. Except as provided in s. 51.06 (6), if there is no such debt  
24 outstanding, or, if the net proceeds exceed the amount required to repay that

1 principal and pay that interest and premium, the building commission shall deposit  
2 the net proceeds or remaining net proceeds in the ~~budget stabilization taxpayer~~  
3 protection fund.”.

4 **5.** Page 21, line 14: after that line insert:

5 “**SECTION 65m.** 16.465 of the statutes is amended to read:

6 **16.465 Budget stabilization Taxpayer protection fund reallocations.**

7 The secretary may reallocate moneys in the ~~budget stabilization taxpayer protection~~  
8 fund to other funds in the manner provided in s. 20.002 (11). No interest may be  
9 assessed to the general fund on account of such a reallocation.”.

10 **6.** Page 21, line 21: delete the material beginning with “,if” and ending with  
11 “acts.” on page 21, line 23.

12 **7.** Page 21, line 24: delete “budget” and substitute “~~budget~~”.

13 **8.** Page 21, line 25: delete “stabilization” and substitute “~~stabilization~~  
14 taxpayer protection”.

15 **9.** Page 22, line 4: after that line insert:

16 “**SECTION 68a.** 16.518 (title) of the statutes is amended to read:

17 **16.518 (title) Transfers to the ~~budget stabilization taxpayer protection~~**  
18 **~~fund and the cash building projects fund.~~**

19 **SECTION 68g.** 16.518 (3) (a) of the statutes is amended to read:

20 16.518 (3) (a) Subject to par. (b), if the amount of moneys projected to be  
21 deposited in the general fund during the fiscal year that are designated as “Taxes”  
22 in the summary is less than the amount of such moneys actually deposited in the  
23 general fund during the fiscal year, the secretary shall annually transfer from the

1 general fund to the ~~budget stabilization~~ taxpayer protection fund 50% of the amount  
2 calculated under sub. (2).

3 **SECTION 68i.** 16.518 (3) (b) 1. of the statutes is repealed.

4 **SECTION 68j.** 16.518 (3) (b) 2. of the statutes is renumbered 16.518 (3) (b).”.

5 **10.** Page 25, line 2: after that line insert:

6 “**SECTION 81p.** 16.72 (4) (b) of the statutes is amended to read:

7 16.72 **(4)** (b) The department shall promulgate rules for the declaration as  
8 surplus of supplies, materials and equipment in any agency and for the transfer to  
9 other agencies or for the disposal by private or public sale of supplies, materials and  
10 equipment. Except as provided in s. 51.06 (6), in either case, the department shall  
11 deposit the net proceeds in the ~~budget stabilization~~ taxpayer protection fund, except  
12 that the department shall transfer any supplies, materials or equipment declared to  
13 be surplus to the department of tourism, upon request of the department of tourism,  
14 at no cost, if the transfer is permitted by the agency having possession of the supplies,  
15 materials or equipment.”.

16 **11.** Page 27, line 17: delete “budget stabilization” and substitute “taxpayer  
17 protection”.

18 **12.** Page 29, line 18: delete “budget stabilization” and substitute “taxpayer  
19 protection”.

20 **13.** Page 51, line 15: after that line insert:

21 “**SECTION 126e.** 20.002 (11) (a) of the statutes is amended to read:

22 20.002 **(11)** (a) All appropriations, special accounts and fund balances within  
23 the general fund or any segregated fund may be made temporarily available for the  
24 purpose of allowing encumbrances or financing expenditures of other general or

1 segregated fund activities which do not have sufficient moneys in the accounts from  
2 which they are financed but have accounts receivable balances or moneys  
3 anticipated to be received from lottery proceeds, as defined in s. 25.75 (1) (c), tax  
4 revenues, gifts, grants, fees, sales of service, or interest earnings recorded under s.  
5 16.52 (2). The secretary of administration shall determine the composition and  
6 allowability of the accounts receivable balances and anticipated moneys to be  
7 received for this purpose in accordance with s. 20.903 (2) and shall specifically  
8 approve the use of surplus moneys from the general or segregated funds after  
9 consultation with the appropriate state agency head for use by specified accounts or  
10 programs. The secretary of administration shall reallocate available moneys from  
11 the ~~budget stabilization~~ taxpayer protection fund under s. 16.465 prior to  
12 reallocating moneys from any other fund.

13 **SECTION 126m.** 20.002 (11) (b) 4. of the statutes is amended to read:

14 20.002 (11) (b) 4. This paragraph does not apply to reallocations from the  
15 ~~budget stabilization~~ taxpayer protection fund to the general fund.”.

16 **14.** Page 52, line 15: after that line insert:

17 **“SECTION 137m.** 20.003 (4m) of the statutes is amended to read:

18 20.003 (4m) REQUIRED GENERAL FUND STRUCTURAL BALANCE. No bill may be  
19 adopted by the legislature if the bill would cause in any fiscal year the amount of  
20 moneys designated as “Total Expenditures” in the summary under s. 20.005 (1) for  
21 that fiscal year, less any amounts transferred to the ~~budget stabilization~~ taxpayer  
22 protection fund in that fiscal year, to exceed the sum of the amount of moneys  
23 designated as “Taxes” and “Departmental Revenues” in the summary under s. 20.005  
24 (1) for that fiscal year.”.

1           **15.** Page 71, line 2: decrease the dollar amount for fiscal year 2005–06 by  
2           \$416,400 and decrease the dollar amount for fiscal year 2006–07 by \$421,900 for the  
3           purpose for which the appropriation is made.

4           **16.** Page 72, line 3: decrease the dollar amount for fiscal year 2005–06 by  
5           \$145,900 and decrease the dollar amount for fiscal year 2006–07 by \$150,400 for the  
6           purpose for which the appropriation is made.

7           **17.** Page 85, line 9: decrease the dollar amount for fiscal year 2005–06 by  
8           \$7,400 and decrease the dollar amount for fiscal year 2006–07 by \$7,500 for the  
9           purpose for which the appropriation is made.

10          **18.** Page 87, line 4: decrease the dollar amount for fiscal year 2005–06 by  
11          \$101,700 and decrease the dollar amount for fiscal year 2006–07 by \$103,200 for the  
12          purpose for which the appropriation is made.

13          **19.** Page 90, line 2: decrease the dollar amount for fiscal year 2005–06 by  
14          \$20,300 and decrease the dollar amount for fiscal year 2006–07 by \$20,300 for the  
15          purpose for which the appropriation is made.

16          **20.** Page 91, line 3: decrease the dollar amount for fiscal year 2005–06 by  
17          \$221,700 and decrease the dollar amount for fiscal year 2006–07 by \$225,100 for the  
18          purpose for which the appropriation is made.

19          **21.** Page 93, line 3: decrease the dollar amount for fiscal year 2005–06 by  
20          \$572,100 and decrease the dollar amount for fiscal year 2006–07 by \$580,800 for the  
21          purpose for which the appropriation is made.

1           **22.** Page 99, line 1: decrease the dollar amount for fiscal year 2005–06 by  
2 \$500,000 and decrease the dollar amount for fiscal year 2006–07 by \$500,000 to  
3 decrease funding for administrative costs at the University of Wisconsin–Madison.

4           **23.** Page 99, line 1: decrease the dollar amount for fiscal year 2005–06 by  
5 \$17,117,400 and decrease the dollar amount for fiscal year 2006–07 by \$17,288,600  
6 for the purpose for which the appropriation is made.

7           **24.** Page 104, line 9: decrease the dollar amount for fiscal year 2005–06 by  
8 \$75,500 and decrease the dollar amount for fiscal year 2006–07 by \$76,600 for the  
9 purpose for which the appropriation is made.

10           **25.** Page 122, line 8: decrease the dollar amount for fiscal year 2005–06 by  
11 \$723,100 and decrease the dollar amount for fiscal year 2006–07 by \$733,100 for the  
12 purpose for which the appropriation is made.

13           **26.** Page 138, line 3: decrease the dollar amount for fiscal year 2005–06 by  
14 \$78,900 and decrease the dollar amount for fiscal year 2006–07 by \$77,700 for the  
15 purpose for which the appropriation is made.

16           **27.** Page 154, line 3: decrease the dollar amount for fiscal year 2005–06 by  
17 \$16,212,300 and decrease the dollar amount for fiscal year 2006–07 by \$15,874,100  
18 for the purpose for which the appropriation is made.

19           **28.** Page 160, line 3: decrease the dollar amount for fiscal year 2005–06 by  
20 \$54,200 and decrease the dollar amount for fiscal year 2006–07 by \$55,000 for the  
21 purpose for which the appropriation is made.



1           **29.** Page 160, line 8: decrease the dollar amount for fiscal year 2005–06 by  
2           \$19,900 and decrease the dollar amount for fiscal year 2006–07 by \$20,200 for the  
3           purpose for which the appropriation is made.

4           **30.** Page 163, line 2: decrease the dollar amount for fiscal year 2005–06 by  
5           \$4,904,300 and decrease the dollar amount for fiscal year 2006–07 by \$4,939,500 for  
6           the purpose for which the appropriation is made.

7           **31.** Page 167, line 4: decrease the dollar amount for fiscal year 2005–06 by  
8           \$268,058,100 to decrease funding for the purposes for which the appropriation is  
9           made.

10          **32.** Page 170, line 3: increase the dollar amount for fiscal year 2005–06 by  
11          \$268,058,100 to increase funding for the purposes for which the appropriation is  
12          made.

13          **33.** Page 178, line 8: decrease the dollar amount for fiscal year 2005–06 by  
14          \$265,300 and decrease the dollar amount for fiscal year 2006–07 by \$269,300 for the  
15          purpose for which the appropriation is made.

16          **34.** Page 185, line 3: decrease the dollar amount for fiscal year 2005–06 by  
17          \$712,400 and decrease the dollar amount for fiscal year 2006–07 by \$716,600 for the  
18          purpose for which the appropriation is made.

19          **35.** Page 190, line 12: decrease the dollar amount for fiscal year 2005–06 by  
20          \$150,800 and decrease the dollar amount for fiscal year 2006–07 by \$153,100 for the  
21          purpose for which the appropriation is made.

1           **36.** Page 194, line 1: decrease the dollar amount for fiscal year 2005–06 by  
2           \$904,300 and decrease the dollar amount for fiscal year 2006–07 by \$918,400 for the  
3           purpose for which the appropriation is made.

4           **37.** Page 195, line 16: decrease the dollar amount for fiscal year 2005–06 by  
5           \$7,500 and decrease the dollar amount for fiscal year 2006–07 by \$7,600 for the  
6           purpose for which the appropriation is made.

7           **38.** Page 202, line 3: decrease the dollar amount for fiscal year 2005–06 by  
8           \$232,500 and decrease the dollar amount for fiscal year 2006–07 by \$235,100 for the  
9           purpose for which the appropriation is made.

10          **39.** Page 212, line 11: decrease the dollar amount for fiscal year 2005–06 by  
11          \$21,300 and decrease the dollar amount for fiscal year 2006–07 by \$21,700 for the  
12          purpose for which the appropriation is made.

13          **40.** Page 214, line 11: decrease the dollar amount for fiscal year 2005–06 by  
14          \$6,400 and decrease the dollar amount for fiscal year 2006–07 by \$6,500 for the  
15          purpose for which the appropriation is made.

16          **41.** Page 215, line 8: decrease the dollar amount for fiscal year 2005–06 by  
17          \$86,300 and decrease the dollar amount for fiscal year 2006–07 by \$87,600 for the  
18          purpose for which the appropriation is made.

19          **42.** Page 216, line 9: decrease the dollar amount for fiscal year 2005–06 by  
20          \$9,000 and decrease the dollar amount for fiscal year 2006–07 by \$9,100 for the  
21          purpose for which the appropriation is made.

1           **43.** Page 217, line 3: decrease the dollar amount for fiscal year 2005–06 by  
2           \$108,200 and decrease the dollar amount for fiscal year 2006–07 by \$109,800 for the  
3           purpose for which the appropriation is made.

4           **44.** Page 218, line 2: decrease the dollar amount for fiscal year 2005–06 by  
5           \$1,695,400 and decrease the dollar amount for fiscal year 2006–07 by \$1,716,500 for  
6           the purpose for which the appropriation is made.

7           **45.** Page 219, line 3: decrease the dollar amount for fiscal year 2005–06 by  
8           \$1,883,800 and decrease the dollar amount for fiscal year 2006–07 by \$1,878,400 for  
9           the purpose for which the appropriation is made.

10          **46.** Page 225, line 3: decrease the dollar amount for fiscal year 2005–06 by  
11          \$1,307,800 and decrease the dollar amount for fiscal year 2006–07 by \$1,327,700 for  
12          the purpose for which the appropriation is made.

13          **47.** Page 226, line 5: decrease the dollar amount for fiscal year 2005–06 by  
14          \$195,900 and decrease the dollar amount for fiscal year 2006–07 by \$198,900 for the  
15          purpose for which the appropriation is made.

16          **48.** Page 226, line 9: decrease the dollar amount for fiscal year 2005–06 by  
17          \$5,500 and decrease the dollar amount for fiscal year 2006–07 by \$5,600 for the  
18          purpose for which the appropriation is made.

19          **49.** Page 227, line 6: decrease the dollar amount for fiscal year 2005–06 by  
20          \$282,500 and decrease the dollar amount for fiscal year 2006–07 by \$287,700 for the  
21          purpose for which the appropriation is made.

1           **50.** Page 229, line 4: decrease the dollar amount for fiscal year 2005–06 by  
2           \$503,500 and decrease the dollar amount for fiscal year 2006–07 by \$511,100 for the  
3           purpose for which the appropriation is made.

4           **51.** Page 229, line 6: decrease the dollar amount for fiscal year 2005–06 by  
5           \$350,500 and decrease the dollar amount for fiscal year 2006–07 by \$355,800 for the  
6           purpose for which the appropriation is made.

7           **52.** Page 229, line 7: decrease the dollar amount for fiscal year 2005–06 by  
8           \$94,800 and decrease the dollar amount for fiscal year 2006–07 by \$96,300 for the  
9           purpose for which the appropriation is made.

10          **53.** Page 229, line 9: decrease the dollar amount for fiscal year 2005–06 by  
11          \$1,400 and decrease the dollar amount for fiscal year 2006–07 by \$1,400 for the  
12          purpose for which the appropriation is made.

13          **54.** Page 229, line 10: decrease the dollar amount for fiscal year 2005–06 by  
14          \$300 and decrease the dollar amount for fiscal year 2006–07 by \$300 for the purpose  
15          for which the appropriation is made.

16          **55.** Page 230, line 2: decrease the dollar amount for fiscal year 2005–06 by  
17          \$19,900 and decrease the dollar amount for fiscal year 2006–07 by \$20,200 for the  
18          purpose for which the appropriation is made.

19          **56.** Page 230, line 3: decrease the dollar amount for fiscal year 2005–06 by  
20          \$123,300 and decrease the dollar amount for fiscal year 2006–07 by \$125,200 for the  
21          purpose for which the appropriation is made.

1           **57.** Page 230, line 4: decrease the dollar amount for fiscal year 2005–06 by  
2           \$118,700 and decrease the dollar amount for fiscal year 2006–07 by \$120,600 for the  
3           purpose for which the appropriation is made.

4           **58.** Page 230, line 5: decrease the dollar amount for fiscal year 2005–06 by  
5           \$80,500 and decrease the dollar amount for fiscal year 2006–07 by \$81,700 for the  
6           purpose for which the appropriation is made.

7           **59.** Page 230, line 6: decrease the dollar amount for fiscal year 2005–06 by  
8           \$81,200 and decrease the dollar amount for fiscal year 2006–07 by \$82,400 for the  
9           purpose for which the appropriation is made.

10          **60.** Page 230, line 8: decrease the dollar amount for fiscal year 2005–06 by  
11          \$78,700 and decrease the dollar amount for fiscal year 2006–07 by \$79,900 for the  
12          purpose for which the appropriation is made.

13          **61.** Page 230, line 12: decrease the dollar amount for fiscal year 2005–06 by  
14          \$3,400 and decrease the dollar amount for fiscal year 2006–07 by \$3,500 for the  
15          purpose for which the appropriation is made.

16          **62.** Page 232, line 14: after that line insert:  
17          “(eo) Private school and homeschool  
18                 tax credit   GPR         S                         –0–                         –0–”.

19          **63.** Page 236, line 21: delete “general” and substitute “Medical Assistance  
20          trust”.

21          **64.** Page 243, line 5: increase the dollar amount for fiscal year 2005–06 by  
22          \$58,000,000 and increase the dollar amount for fiscal year 2006–07 by \$38,000,000  
23          to increase funding for the purpose for which the appropriation is made.

1           **65.** Page 248, line 1: delete “**Budget stabilization**” and substitute  
2 “**Taxpayer protection**”.

3           **66.** Page 248, line 5: delete “Budget stabilization” and substitute “Taxpayer  
4 protection”.

5           **67.** Page 249, line 7: delete lines 7 to 12.

6           **68.** Page 321, line 17: after that line insert:

7           “**SECTION 451u.** 20.835 (2) (eo) of the statutes is created to read:

8           20.835 (2) (eo) *Private school and homeschool tax credit.* A sum sufficient to  
9 pay the claims approved under s. 71.07 (8r).”.

10          **69.** Page 323, line 15: delete “*general*” and substitute “*Medical Assistance*  
11 *trust*”.

12          **70.** Page 323, line 16: delete “general” and substitute “Medical Assistance  
13 trust”.

14          **71.** Page 333, line 20: after that line insert:

15          “**SECTION 482m.** 20.875 (title) of the statutes is amended to read:

16          **20.875** (title) ~~**Budget stabilization**~~ **Taxpayer protection fund.**

17          **SECTION 482n.** 20.875 (1) (intro.) of the statutes is amended to read:

18          20.875 (1) TRANSFERS TO FUND. (intro.) There is appropriated to the ~~budget~~  
19 ~~stabilization taxpayer protection~~ fund:

20          **SECTION 482p.** 20.875 (2) (intro.) of the statutes is amended to read:

21          20.875 (2) TRANSFERS FROM FUND. (intro.) There is appropriated from the  
22 ~~budget stabilization taxpayer protection~~ fund to the general fund:

23          **SECTION 482r.** 20.875 (2) (q) of the statutes is amended to read:

1           20.875 (2) (q) *Budget stabilization Taxpayer protection fund transfer*. The  
2 amounts in the schedule to be transferred no later than October 15 of each year.”.

3           **72.** Page 349, line 19: after that line insert:

4           “**SECTION 520m.** 25.17 (1) (ap) of the statutes is renumbered 25.17 (1) (tw) and  
5 amended to read:

6           25.17 (1) (tw) ~~Budget stabilization~~ Taxpayer protection fund (s. 25.60);”.

7           **73.** Page 355, line 5: delete “**Budget stabilization**” and substitute “**Budget**  
8 **stabilization Taxpayer protection**”.

9           **74.** Page 355, line 6: delete “budget stabilization” and substitute “**budget**  
10 **stabilization taxpayer protection**”.

11           **75.** Page 355, line 7: after “ss.” insert “13.41 (3)”.

12           **76.** Page 355, line 8: delete the material beginning with “. Moneys” and  
13 ending with “acts” on line 12.

14           **77.** Page 355, line 16: after that line insert:

15           “**SECTION 537d.** 25.77 (7) of the statutes is created to read:

16           25.77 (7) All moneys transferred under s. 20.855 (4) (v).

17           **SECTION 537e.** 25.77 (7) of the statutes, as created by 2005 Wisconsin Act ....  
18 (this act), is repealed.”.

19           **78.** Page 412, line 11: after that line insert:

20           “**SECTION 737e.** 40.05 (1) (b) of the statutes is renumbered 40.05 (1) (b) 1. and  
21 amended to read:

22           40.05 (1) (b) 1. ~~In Subject to subd. 2.,~~ in lieu of employee payment, the employer  
23 may pay all or part of the contributions required by par. (a), but all the payments  
24 shall be available for benefit purposes to the same extent as required contributions

1 deducted from earnings of the participating employees. Action to assume employee  
2 contributions as provided under this paragraph shall be taken at the time and in the  
3 form determined by the governing body of the participating employer. The state shall  
4 pay under this paragraph for employees who are covered by a collective bargaining  
5 agreement under subch. V of ch. 111 ~~and for employees whose fringe benefits are~~  
6 ~~determined under s. 230.12~~ an amount equal to 4% of the earnings paid by the state  
7 unless otherwise provided in a collective bargaining agreement under subch. V of ch.  
8 111 ~~or unless otherwise determined under s. 230.12~~. The University of Wisconsin  
9 Hospitals and Clinics Authority shall pay under this paragraph for employees who  
10 are covered by a collective bargaining agreement under subch. I of ch. 111 and for  
11 employees whose fringe benefits are determined under s. 233.10 an amount equal to  
12 4% of the earnings paid by the authority unless otherwise provided in a collective  
13 bargaining agreement under subch. I of ch. 111 or unless otherwise determined  
14 under s. 233.10. ~~The state shall pay under this paragraph for employees who are not~~  
15 ~~covered by a collective bargaining agreement under subch. V of ch. 111 and for~~  
16 ~~employees whose fringe benefits are not determined under s. 230.12 an amount equal~~  
17 ~~to 4% of the earnings paid by the state unless a different amount is recommended by~~  
18 ~~the director of the office of state employment relations and approved by the joint~~  
19 ~~committee on employment relations in the manner provided for approval of changes~~  
20 ~~in the compensation plan under s. 230.12 (3)~~. The University of Wisconsin Hospitals  
21 and Clinics Authority shall pay under this paragraph for its employees who are not  
22 covered by a collective bargaining agreement under subch. I of ch. 111 an amount  
23 equal to 4% of the earnings paid by the authority unless a different amount is  
24 established by the board of directors of the authority under s. 233.10.

25 **SECTION 737r.** 40.05 (1) (b) 2. of the statutes is created to read:



1           40.05 (1) (b) 2. The state may not pay for its employees who are not covered by  
2 a collective bargaining agreement under subch. V of ch. 111 the first 1.5 percent of  
3 earnings that the employees are required to pay as contributions under par. (a). For  
4 state employees whose fringe benefits are determined under s. 230.12, the state shall  
5 pay any remaining contributions under par. (a) in an amount determined under s.  
6 230.12. For state employees whose fringe benefits are determined under a  
7 compensation plan other than under s. 230.12, the state shall pay any remaining  
8 contributions under par. (a) in an amount recommended by the director of the office  
9 of state employment relations and approved by the joint committee on employment  
10 relations in the manner provided for approval of changes in the compensation plan  
11 under s. 230.12 (3).”.

12           **79.** Page 479, line 9: delete that line.

13           **80.** Page 490, line 10: delete that line and substitute:

14           “**SECTION 1098n.** 49.175 (1) (r) of the statutes is amended to read:

15           49.175 (1) (r) *Early childhood excellence initiative.* For grants under s. 49.1375,  
16           ~~\$2,500,000~~ \$0 in each fiscal year.”.

17           **81.** Page 565, line 25: after that line insert:

18           “**SECTION 1286Lm.** 71.05 (6) (b) 22. of the statutes is amended to read:

19           71.05 (6) (b) 22. For taxable years beginning after December 31, 1995, and  
20           before January 1, 2006, an amount up to \$5,000 that is expended during the period  
21           that consists of the year to which the claim relates and the prior 2 taxable years, by  
22           a full-year resident of this state who is an adoptive parent, for adoption fees, court  
23           costs or legal fees relating to the adoption of a child, for whom a final order of adoption  
24           has been entered under s. 48.91 (3) during the taxable year.”.

1           **82.** Page 579, line 17: after that line insert:

2           “**SECTION 1311ia.** 71.07 (5i) of the statutes is created to read:

3           71.07 **(5i)** ADOPTION EXPENSES CREDIT. (a) *Definitions.* In this subsection:

4           1. “Claimant” means an individual who is eligible for, and claims, the federal  
5           credit.

6           2. “Federal credit” means the federal tax credit, for adoption expenses, under  
7           section 23 of the Internal Revenue Code.

8           (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
9           claimant may claim as a credit against the tax imposed under s. 71.02, up to the  
10          amount of those taxes, an amount of up to \$5,000 of qualified adoption expenses, to  
11          the extent that those expenses exceed the amount of the credit for which a claimant  
12          is eligible, and claims, under the federal credit in the year to which the claim relates.

13          (c) *Limitations.* 1. No credit may be allowed under this subsection unless it  
14          is claimed within the time period under s. 71.75 (2).

15          2. For a claimant who is a nonresident or part–year resident of this state and  
16          who is a single person, multiply the credit for which the claimant is eligible under  
17          par. (b) by a fraction, the numerator of which is the individual’s Wisconsin adjusted  
18          gross income and the denominator of which is the individual’s federal adjusted gross  
19          income. If a claimant is married and files a joint return, and if the claimant or the  
20          claimant’s spouse, or both, are nonresidents or part–year residents of this state,  
21          multiply the credit for which the claimant is eligible under par. (b) by a fraction, the  
22          numerator of which is the couple’s joint Wisconsin adjusted gross income and the  
23          denominator of which is the couple’s joint federal adjusted gross income.

1           3. The provisions contained in section 23 of the Internal Revenue Code, to the  
2 extent that they apply to the credit under that section, apply to the credit under this  
3 subsection, unless this subsection explicitly provides otherwise.

4           (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit  
5 under that subsection, applies to the credit under this subsection.

6           (e) *Carry-forward.* If a credit computed under this subsection is not entirely  
7 offset against Wisconsin income taxes otherwise due, the unused balance may be  
8 carried forward and credited against Wisconsin income taxes otherwise due for the  
9 following 5 taxable years to the extent not offset by these taxes otherwise due in all  
10 intervening years between the year in which the expense was incurred and the year  
11 in which the carry-forward credit is claimed.”.

12           **83.** Page 582, line 17: after that line insert:

13           “**SECTION 1311p.** 71.07 (8r) of the statutes is created to read:

14           71.07 (8r) PRIVATE SCHOOL AND HOMESCHOOL TAX CREDIT. (a) *Definitions.* In this  
15 subsection:

16           1. “Claimant” means an individual who claims a pupil as a dependent under  
17 section 151 (c) of the Internal Revenue Code on his or her tax return.

18           2. “Eligible institution” means a private school, as defined in s. 115.001 (3r), or  
19 a home-based private educational program, as defined in s. 115.001 (3g).

20           3. “Pupil” means an individual who is enrolled in kindergarten or grades one  
21 to 12 at an eligible institution and who is a dependent of the claimant under section  
22 151 (c) of the Internal Revenue Code.

23           (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
24 claimant may claim as a credit against the tax imposed under s. 71.02, for each pupil,

1 \$100. If the allowable amount of the claim exceeds the income taxes otherwise due  
2 on the claimant's income, the amount of the claim not used as an offset against those  
3 taxes shall be certified by the department of revenue to the department of  
4 administration for payment to the claimant by check, share draft, or other draft from  
5 the appropriation under s. 20.835 (2) (eo).

6 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it  
7 is claimed within the time period under s. 71.75 (2).

8 2. Part-year residents and nonresidents of this state are not eligible for the  
9 credit under this subsection.

10 3. No credit may be claimed under this subsection for a pupil if the state  
11 superintendent of public instruction makes a payment to the private school on behalf  
12 of that pupil under s. 119.23.

13 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit  
14 under that subsection, applies to the credit under this subsection.”.

15 **84.** Page 583, line 4: after “(6e).” insert “(8r).”.

16 **85.** Page 583, line 9: after that line insert:

17 “**SECTION 1312o.** 71.10 (4) (ce) of the statutes is created to read:

18 71.10 **(4)** (ce) The adoption expenses credit under s. 71.07 (5i).”.

19 **86.** Page 583, line 17: after “(6e).” insert “private school and homeschool tax  
20 credit under s. 71.07 (8r).”.

21 **87.** Page 714, line 23: delete the material beginning with that line and ending  
22 on page 715, line 9.

23 **88.** Page 725, line 20: after that line insert:

1           “(5) A retailer who collects a fee under this subchapter shall identify the fee as  
2 a separate item on a receipt the retailer provides to a rental customer.”.

3           **89.** Page 748, line 13: delete the material beginning with that line and ending  
4 with page 749, line 13.

5           **90.** Page 749, line 17: before that line insert:

6           “**SECTION 1826L.** 100.53 of the statutes is created to read:

7           **100.53 Vehicle rentals; title and registration fees. (1)** In this section:

8           (a) “Rental company” has the meaning given in s. 344.51 (1) (c).

9           (b) “Title or registration fee” means a fee charged by a rental company to  
10 recover the cost of registering or obtaining a certificate of title.

11           **(2)** No rental company may disseminate or make in this state an advertisement  
12 or representation that includes a statement of the rental rate for a private passenger  
13 vehicle, as defined in s. 344.57 (4), that is available for rent from a location in this  
14 state, unless one of the following applies:

15           (a) The statement of the rental rate includes the amount of any title or  
16 registration fee charged by the rental company.

17           (b) The advertisement or representation includes a statement that the  
18 customer must pay a title or registration fee, and the rental company notifies a  
19 customer of the amount of the title or registration fee before the customer enters into  
20 an agreement with the rental company.”.

21           **91.** Page 768, line 16: delete ““Shared” and substitute ““Shared Subject to par.  
22 (am), “shared”.

23           **92.** Page 769, line 3: after that line insert:

1           “**SECTION 1897j.** 121.07 (6) (am) of the statutes is repealed and recreated to  
2 read:

3           121.07 **(6)** (am) In par. (a), for the purpose of calculating state aid paid to a  
4 school district in the 2006–07 and 2007–08 school years, “shared cost” excludes any  
5 amount expended in the previous school year from the school district’s fund balance  
6 to pay the school district’s unfunded pension liability under the Wisconsin  
7 Retirement System or to pay debt service for debt issued to refinance the balance of  
8 the unfunded pension liability if the result of excluding such expenditures is an  
9 increase in state aid paid to the school district under s. 121.08.”.

10           **93.** Page 927, line 14: after that line insert:

11           “(7k) PAYMENT OF REQUIRED EMPLOYEE CONTRIBUTIONS UNDER THE WISCONSIN  
12 RETIREMENT SYSTEM.

13           (a) The definitions in section 20.001 of the statutes are applicable in this  
14 subsection.

15           (b) The secretary of administration shall determine for each state agency the  
16 amount that the agency is not required to spend during the period that begins on  
17 September 1, 2005, and ends on June 30, 2007, as a result of section 40.05 (1) (b) 2.  
18 of the statutes, as created by this act, and from each appropriation from which the  
19 moneys would have been expended during that period, other than appropriations of  
20 federal revenues.

21           (c) From each sum certain appropriation of general purpose revenue identified  
22 in paragraph (b), the secretary of administration shall lapse to the general fund the  
23 amount specified in paragraph (b) that would otherwise have been expended from  
24 each of the appropriations. After the secretary makes the lapse, each of the sum

1 certain appropriations is decreased by the amount specified in paragraph (b) for that  
2 appropriation.

3 (d) For each sum sufficient appropriation of general purpose revenue identified  
4 in paragraph (b), the expenditure estimate for the appropriation during the 2005–07  
5 fiscal biennium is reestimated to subtract the amount specified in paragraph (b) for  
6 that appropriation.

7 (e) Each sum certain program revenues or program revenues–service  
8 appropriations is decreased by the amount specified in paragraph (b) for that  
9 appropriation.

10 (f) From each appropriation of segregated fund revenues or segregated fund  
11 revenues–service identified in paragraph (b), the secretary of administration shall  
12 lapse to the underlying fund the amount specified in paragraph (b) that would  
13 otherwise have been expended from each of the appropriations. After the secretary  
14 makes the lapse, each of the sum certain segregated revenues or segregated  
15 revenues–service appropriations is decreased by the amount specified in paragraph  
16 (b) for that appropriation and the expenditure estimate for each of the appropriations  
17 that is not a sum certain appropriation is reestimated to subtract the amount  
18 specified in paragraph (b) for that appropriation.”.

19 **94.** Page 1016, line 3: after that line insert:

20 “(5dv) SUPPLEMENTATION OF CERTAIN APPROPRIATIONS AND REALLOCATION OF  
21 CERTAIN APPROPRIATION REDUCTIONS.

22 (a) In this subsection:

23 1. “General purpose revenue” has the meaning given for “general purpose  
24 revenues” in section 20.001 (2) (a) of the statutes.

1           2. “State operations” means all purposes except aids to individuals and  
2 organizations and local assistance.

3           (b) In addition to any other request to the joint committee on finance under  
4 section 13.10 of the statutes to supplement an appropriation or make an  
5 appropriation transfer, a state agency to which moneys are appropriated in any of  
6 the following appropriations may submit a request to supplement an appropriation,  
7 from the appropriation under section 20.865 (4) (a) of the statutes, or in the case of  
8 a sum sufficient appropriation to reestimate expenditures from the appropriation,  
9 in an amount not to exceed the amount specified for that appropriation under this  
10 paragraph in that fiscal year or, in the case of a sum certain appropriation, may  
11 submit a request to make a transfer to the appropriation in an amount not to exceed  
12 the amount specified for that appropriation under this paragraph in that fiscal year  
13 from other sum certain appropriations for state operations made to the state agency  
14 from general purpose revenue:

Agency	2005–06 Fiscal Year	2006–07 Fiscal Year
<b>20.505 Administration, department of</b>		
(1) (a)	\$ 232,500	\$ 235,100
<b>20.115 Agriculture, trade and consumer protection, department of</b>		
(8) (a)	416,400	421,900
<b>20.215 Arts board</b>		
(1) (a)	7,400	7,500
<b>20.432 Aging and long-term care, board on</b>		
(1) (a)	19,900	20,200



1	<b>20.625</b>	<b><i>Circuit courts</i></b>		
2	(1) (a)		1,307,800	1,327,700
3	<b>20.143</b>	<b><i>Commerce, department of</i></b>		
4	(1) (a)		145,900	150,400
5	<b>20.410</b>	<b><i>Corrections, department of</i></b>		
6	(1) (a)		16,212,300	15,874,100
7	<b>20.660</b>	<b><i>Court of appeals</i></b>		
8	(1) (a)		195,900	198,900
9	<b>20.475</b>	<b><i>District attorneys</i></b>		
10	(1) (d)		904,300	918,400
11	<b>20.225</b>	<b><i>Educational communications board</i></b>		
12	(1) (a)		101,700	103,200
13	<b>20.510</b>	<b><i>Elections board</i></b>		
14	(1) (a)		21,300	21,700
15	<b>20.425</b>	<b><i>Employment relations commission</i></b>		
16	(1) (a)		54,200	55,000
17	<b>20.521</b>	<b><i>Ethics board</i></b>		
18	(1) (a)		6,400	6,500
19	<b>20.525</b>	<b><i>Governor</i></b>		
20	(1) (a)		86,300	87,600
21	<b>20.435</b>	<b><i>Health and family services,</i></b>		
22		<b><i>department of</i></b>		
23	(2) (a)		4,904,300	4,939,500
24	<b>20.235</b>	<b><i>Higher educational aids board</i></b>		
25	(2) (aa)		20,300	20,300
26	<b>20.245</b>	<b><i>Historical society</i></b>		
27	(1) (a)		221,700	225,100

1	<b>20.665</b>	<b><i>Judicial commission</i></b>		
2	(1) (a)		5,500	5,600
3	<b>20.455</b>	<b><i>Justice, department of</i></b>		
4	(1) (a)		712,400	716,600
5	<b>20.765</b>	<b><i>Legislature</i></b>		
6	(1) (a)		503,500	511,100
7	(1) (b)		350,500	355,800
8	(1) (d)		94,800	96,300
9	(2) (a)		1,400	1,400
10	(2) (ab)		300	300
11	(3) (a)		19,900	20,200
12	(3) (b)		123,300	125,200
13	(3) (c)		118,700	120,600
14	(3) (d)		80,500	81,700
15	(3) (e)		81,200	82,400
16	(3) (em)		78,700	79,900
17	(3) (fa)		3,400	3,500
18	<b>20.540</b>	<b><i>Lieutenant governor</i></b>		
19	(1) (a)		9,000	9,100
20	<b>20.465</b>	<b><i>Military affairs, department of</i></b>		
21	(1) (a)		150,800	153,100
22	<b>20.370</b>	<b><i>Natural resources, department of</i></b>		
23	(4) (ma)		723,100	733,100
24	<b>20.545</b>	<b><i>State employment relations, office of</i></b>		
25	(1) (a)		108,200	109,800
26	<b>20.550</b>	<b><i>Public defender board</i></b>		
27	(1) (c)		1,695,400	1,716,500
28	<b>20.255</b>	<b><i>Public instruction, department of</i></b>		
29	(1) (a)		572,100	580,800

1	<b>20.566</b>	<b><i>Revenue, department of</i></b>		
2	(1) (a)		1,883,800	1,878,400
3	<b>20.680</b>	<b><i>Supreme court</i></b>		
4	(2) (a)		282,500	287,700
5	<b>20.292</b>	<b><i>Technical college system, board of</i></b>		
6	(1) (a)		75,500	76,600
7	<b>20.380</b>	<b><i>Tourism, department of</i></b>		
8	(1) (a)		78,900	77,700
9	<b>20.285</b>	<b><i>University of Wisconsin System, board</i></b>		
10		<b><i>of regents of</i></b>		
11	(1) (a)		17,117,400	17,288,600
12	<b>20.485</b>	<b><i>Veterans affairs, department of</i></b>		
13	(2) (c)		7,500	7,600
14	<b>20.445</b>	<b><i>Workforce development, department of</i></b>		
15	(1) (a)		265,300	269,300”.

16           **95.** Page 1029, line 3: delete “BUDGET STABILIZATION” and substitute “TAXPAYER  
17 PROTECTION”.

18           **96.** Page 1029, line 4: delete “budget stabilization” and substitute “taxpayer  
19 protection”.

20           **97.** Page 1037, line 2: after that line insert:

21           “(4k) ADOPTION EXPENSES CREDIT. The treatment of sections 71.05 (6) (b) 22.,  
22 71.07 (5i), and 71.10 (4) (ce) of the statutes first applies to taxable years beginning  
23 on January 1, 2006.”.

24           **98.** Page 1038, line 12: after that line insert:

25           “(10p) PRIVATE SCHOOL AND HOMESCHOOL TAX CREDIT. The treatment of sections  
26 20.835 (2) (eo), 71.07 (8r), 71.08 (1) (intro.) (as it relates to the private school and

1 homeschool tax credit), and 71.10 (4) (i) (as it relates to the private school and  
2 homeschool tax credit) of the statutes first applies to taxable years beginning on  
3 January 1, 2006.”.

4 **99.** Page 1039, line 7: delete lines 7 and 8.

5 **100.** Page 1042, line 17: delete lines 17 to 19.

6 **101.** Page 1043, line 16: after that line insert:

7 “(1k) PAYMENT OF REQUIRED EMPLOYEE CONTRIBUTIONS UNDER THE WISCONSIN  
8 RETIREMENT SYSTEM. The renumbering and amendment of section 40.05 (1) (b) of the  
9 statutes and the creation of section 40.05 (1) (b) 2. of the statutes take effect on  
10 September 1, 2005.”.

11 **102.** Page 1050, line 21: delete “TRANSFERS TO GENERAL FUND. The repeal of  
12 sections 20.855 (4) (v) and” and substitute “TRANSFER TO MEDICAL ASSISTANCE TRUST  
13 FUND. The repeal of sections 20.855 (4) (v),”.

14 **103.** Page 1050, line 22: after “27.” insert “, and 25.77 (7)”.

15 (END)