

1987 Senate Bill 259

Date of enactment: **April 23, 1988**  
Date of publication: **May 2, 1988**

## **1987 Wisconsin Act 395** (Vetoed in Part)

AN ACT *to repeal* 27.012 (1) (c), 27.012 (9), 44.22 (title) and 44.22 (7) and (8); *to renumber* 27.012 (1) (intro.), (a) and (b) and subchapter II of chapter 44; *to renumber and amend* 13.48 (1) (intro.), 13.48 (1) (a), 27.012 (intro.), 27.012 (1) (d) and (f) to (h), 27.012 (2) to (8), 44.22 (1), 44.22 (2) (intro.), 44.22 (2) (a), 44.22 (2) (b) to (h), 44.22 (3), 44.22 (4), 44.22 (6) and 44.22 (9); *to amend* 20.245 (3) (a), 20.245 (3) (g), 20.245 (3) (h), 20.245

(3) (m), 30.121 (5), 44.02 (21), 59.97 (3) (b) 2, 59.99 (6), 60.65 (4), 61.34 (3), 62.23 (2), 62.23 (6) (b) and (c), 62.23 (7) (e) 6, 66.05 (9) (a) 1, 66.46 (2) (f) 1. a, 70.11 (8), ~~70.11 (8) a~~, 101.121 (2) (a), 101.121 (2) (c) 3 and 4, 119.16 (10) (a) and 234.49 (2) (a) 9. d; *to repeal and recreate* 144.81 (18) (b) 5; and *to create* 13.48 (1m) (title), (b), (c) and (d), 44.015 (6), 44.02 (23), 44.31 (1), (4), (6), (8) and (9), 44.36, 44.39 to 44.42, subchapter II (title) of chapter 44, 44.45, 44.47 (1) (b) and (e), (3) (b) 8, (7) (a) 3 and (9), 44.48, 66.037, 70.11 (13m), 70.11 (34), 71.09 (12p), 71.65 (1) (fp) and (2) (fg), 144.81 (18) (b) 5m and 227.01 (13) (zf) of the statutes, *relating to*: state and local historic preservation programs, income and franchise tax benefits for historic preservation expenses, the property taxation of historic property and archaeological sites, granting rule-making authority, making appropriations and imposing a penalty.

**Vetoed  
in Part**

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

**SECTION 1. Legislative findings.** The legislature finds that: (1) The spirit and direction of this state are founded upon and reflected in its historic heritage.

(2) The historical and cultural foundations of this state should be preserved as a living part of its community life and development in order to give a sense of orientation to Wisconsin residents.

(3) Historic properties significant to this state's heritage are being lost or substantially altered, often inadvertently, with increasing frequency.

(4) The preservation of this irreplaceable heritage is in the public interest so that its vital legacy of cultural, educational, aesthetic, inspirational, economic and energy benefits will be maintained and enriched for future generations of Wisconsin citizens.

(5) In the face of ever-increasing extensions of urban centers, highways and residential, commercial and industrial developments, existing governmental and nongovernmental historic preservation programs and activities are inadequate to ensure future generations a genuine opportunity to appreciate and enjoy the rich heritage of this state.

(6) Increased knowledge of historic resources, the establishment of better means of identifying and administering them and the encouragement of their preservation will improve the planning and execution of governmentally assisted projects and will assist economic growth and development.

(7) Although private agencies and individuals have borne the major burdens of historic preservation and have initiated the major historic preservation efforts, and although private agencies and individuals should continue to play a vital role in historic preservation, it is nevertheless necessary and appropriate for the state to accelerate its own historic preservation programs and activities, to give maximum encouragement to state agencies and individuals undertaking preservation by private means and to assist local governments to expand and accelerate their historic preservation programs and activities.

**SECTION 2.** 13.48 (1) (intro.) of the statutes is renumbered 13.48 (1) and amended to read:

13.48 (1) **POLICY.** The legislature finds and determines that it is necessary to improve the adequacy of the public building facilities that are required by the various state agencies including the educational institutions, for the proper performance of their duties and

functions, and that it is in the interest of economy, efficiency and the public welfare that such improvement be accomplished by means of a long-range public building program, with funds to be provided by successive legislatures. The long-range program shall include the necessary lands, new buildings, and all facilities and equipment required and also the remodeling, reconstruction, maintenance and reequipping of existing buildings and facilities, as determined by the building commission. ~~The long-range program shall also recognize the importance of historic properties and shall include a program of preservation and restoration of those historic properties under the control of the state as provided in s. 44.22, including criteria for determining which historic properties should be preserved and restored. In this subsection:~~

**SECTION 3.** 13.48 (1) (a) of the statutes is renumbered 13.48 (1m) (a) and amended to read:

13.48 (1m) (a) ~~“Historic~~ In this subsection, “historic property” means any building, structure or site which is any of the following:

1. ~~Is listed~~ Listed on, or has been nominated by the state historical society for listing on, the national register of historic places in Wisconsin; or the state register of historic places.

2. ~~Is included~~ Included in a district which is listed on, or has been nominated by the state historical society for listing on, the national register of historic places in Wisconsin or the state register of historic places, and has been determined by the state historical society to contribute to the historic significance of the district; or,

3. ~~Is included~~ Included on a list of properties which have been determined by the state historical society to be eligible for listing on the national register of historic places in Wisconsin or the state register of historic places.

**SECTION 4.** 13.48 (1m) (title), (b), (c) and (d) of the statutes are created to read:

13.48 (1m) (title) **HISTORIC PROPERTIES.**

(b) The long-range public building program shall recognize the importance of historic properties and shall include a program of preservation and restoration of those historic properties under the control of the state as provided in s. 44.41, including criteria for determining which historic properties should be preserved and restored.

(c) The long-range public building program shall require the biennial review of each historic property

under the control of the state to determine the current uses of the property and state agency compliance with the requirements of the long-range program.

(d) The building commission shall allocate, from that portion of the state building program funding which is available to all state agencies, an amount of funds deemed necessary by the building commission for the preservation, restoration and maintenance of historic properties under the control of the state.

SECTION 8. 20.245 (3) (a) of the statutes is amended to read:

20.245 (3) (a) *General program operations.* The amounts in the schedule for general program operations of the historic preservation program under ~~s. 44.22 subch. II of ch. 44.~~

SECTION 9. 20.245 (3) (g) of the statutes is amended to read:

20.245 (3) (g) *Admissions, sales and other receipts.* The amounts in the schedule for general program operations of the historic preservation program under ~~s. 44.22 subch. II of ch. 44.~~ All moneys received from admissions, sales, fines and other moneys received by the society for the historic preservation program, except moneys that are otherwise specifically appropriated by law, shall be credited to this appropriation.

SECTION 10. 20.245 (3) (h) of the statutes is amended to read:

20.245 (3) (h) *Gifts and grants.* All moneys received from gifts and grants, including those made to the historical markers council under s. 44.15, except moneys that are otherwise specifically appropriated, for the historic preservation program under ~~s. 44.22 subch. II of ch. 44.~~

SECTION 11. 20.245 (3) (m) of the statutes is amended to read:

20.245 (3) (m) *General program operations; federal funds.* All federal funds received for the historic preservation program under ~~s. 44.22 subch. II of ch. 44~~ as authorized by the governor under s. 16.54 for the purpose of carrying out general program operations.

SECTION 12. 27.012 (intro.) of the statutes is renumbered 44.47 (intro.) and amended to read:

**44.47 Field archaeology.** (intro.) This state reserves to itself the exclusive right and privilege of field archaeology on state sites, and establishes regulations for field archaeology on sites owned by political subdivisions, in order to protect and preserve archaeological and scientific information, matter and objects. It is a declaration of legislative intent that persons practicing field archaeology on privately owned land are encouraged to pursue their field archaeology in accordance with this section, and that the looting of all archaeological remains be strongly discouraged. Persons having knowledge of the location of archaeological sites are encouraged to communicate such information to the state archaeologist. This section is not intended to burden persons who wish to use state public property for recreational and other lawful pur-

poses or to unnecessarily restrict the use of state public property.

SECTION 13. 27.012 (1) (intro.), (a) and (b) of the statutes are renumbered 44.47 (1) (intro.), (a) and (c).

SECTION 14. 27.012 (1) (c) of the statutes is repealed.

SECTION 15. 27.012 (1) (d) and (f) to (h) of the statutes are renumbered 44.47 (1) (d) and (f) to (h), and 44.47 (1) (d) and (h), as renumbered, are amended to read:

44.47 (1) (d) "Field archaeology" means the study of the traces of human culture ~~at any state-owned land or water site~~ by means of surveying, digging, sampling, excavating or removing objects.

(h) "State site" or "state archaeological site" means ~~a land or water area, an archaeological site owned by this state, where there are objects or other evidence of archaeological interest. Those terms include all aboriginal mounds and earthworks, prehistoric and historical ruins, Indian mounds and objects and other archaeological and historical features on state land. Those terms do not include any burial site, as defined in s. 157.70 (1) (b).~~

SECTION 16. 27.012 (2) to (8) of the statutes are renumbered 44.47 (2) to (8), and 44.47 (2), (3) (a) and (b) 2, (4) (a), (b) and (d), (6) and (7) (a), as renumbered, are amended to read:

44.47 (2) UNLICENSED FIELD ARCHAEOLOGY PROHIBITED. No person other than the state archaeologist and individuals licensed by the director ~~shall~~ may engage in any field archaeology on any state site or site owned by a political subdivision.

(3) (a) *Appointment.* The state archaeologist shall be a ~~professional~~ qualified archaeologist residing in this state and shall be appointed by the director.

(b) 2. Cooperate with other state agencies of the state and political subdivisions which have authority in areas where archaeological sites are located, or which have the responsibility for marking sites or arranging for their being viewed by the public.

(4) (a) The director, acting as an agent of this state, may issue upon such terms and conditions, including restriction to a specific state site on land, as he or she designates, to a qualified natural person approved by the state archaeologist, a permit to engage in field archaeology on state sites and sites owned by political subdivisions. If a state site or the area described in an application is under the jurisdiction of any other state agency of the state or if the field archaeology to be licensed interferes with a project of any other state agency, the director shall first obtain the approval of such that state agency. The director may not issue a permit for field archaeology on a site owned by a political subdivision without the written approval of the political subdivision which owns the site. No state agency ~~shall~~ or political subdivision may withhold that approval without good cause. ~~No~~ The director by rule may establish fees shall be charged for processing applications, for permits or for renewal of permits.

(b) If a site is located on privately owned land, any person wishing to dig or excavate at such a site is strongly encouraged to secure a permit ~~to do so~~ under this section. The applicant for a permit must submit the written consent of the owner. ~~The director may not issue such a permit for any site which is a burial site, as defined in s. 157.70 (1) (b).~~

(d) The director, upon the recommendation of the state archaeologist ~~or~~, the state agency administering the state site or the political subdivision which owns the site, may revoke or suspend a permit because of the improper conduct of the permittee, the use of improper or substandard archaeological methods or for other good cause.

(6) (title) COOPERATION OF STATE AGENCIES AND POLITICAL SUBDIVISIONS. All state agencies and political subdivisions whose activities may be affected under this section shall cooperate with the historical society and the state archaeologist to carry out this section.

(7) (a) 1. Whoever violates sub. (2) shall forfeit ~~not more less than \$100 nor more than \$500.~~

2. Whoever intentionally defaces, injures, destroys, displaces or removes any archaeological object or data belonging to the state, or intentionally interferes with evidence or work on any state site or site owned by a political subdivision for which a permit has been issued under this section or intentionally violates any other provision of this section shall ~~be fined not more than \$100 or imprisoned not more than 90 days or both~~ forfeit not less than \$1,000 nor more than \$5,000.

SECTION 17. 27.012 (9) of the statutes is repealed.

SECTION 18. 30.121 (5) of the statutes is amended to read:

30.121 (5) APPLICABILITY. Boathouses or fixed houseboats owned by the state or by local units of government shall comply with this section. This section does not apply to any structure ~~designated as a national, state or local historical landmark~~ listed on the national register of historic places in Wisconsin or the state register of historic places.

SECTION 20. 44.015 (6) of the statutes is created to read:

44.015 (6) Promulgate rules necessary to implement this chapter.

SECTION 21. 44.02 (21) of the statutes is amended to read:

44.02 (21) Serve as the principal historic preservation agency of the state and in that capacity carry out a program of preservation of historic properties as specified under ~~s. 44.22~~ subch. II of ch. 44.

SECTION 22. 44.02 (23) of the statutes is created to read:

44.02 (23) Identify any archaeological site, including contiguous land necessary to protect the site, in this state that is listed in the national register of historic places in Wisconsin or the state register of historic places and that is not cataloged under s. 157.70

(2) (a). Any information collected under this subsection the disclosure of which would be likely to result in the disturbance of an archaeological site is not subject to s. 19.35 (1).

SECTION 23. 44.22 (title) of the statutes is repealed.

SECTION 24. 44.22 (1) of the statutes is renumbered 44.30.

SECTION 25. 44.22 (2) (intro.) of the statutes is renumbered 44.31 (intro.) and amended to read:

**44.31 Definitions.** (intro.) ~~As used in In this section~~ subchapter:

SECTION 26. 44.22 (2) (a) of the statutes is renumbered 44.31 (10) and amended to read:

44.31 (10) ~~“Agency of the state”~~ “State agency” means any office, department, independent agency, or attached board or commission within the executive branch of state government, or any special purpose authority created by statute.

SECTION 27. 44.22 (2) (b) to (h) of the statutes are renumbered 44.31 (2), (3), (5), (7), (11) and (12), and 44.31 (3) and (5), as renumbered, are amended to read:

44.31 (3) “Historic property” means any building, structure, object, district, area or site, whether on or beneath the surface of land or water, that is significant in the history, prehistory, architecture, archaeology or culture of this state, its rural and urban communities or the nation.

(5) “National register of historic places in Wisconsin” ~~or “the register”~~ means the those places in Wisconsin ~~that~~ which are listed on the national register of historic places maintained by the U.S. department of the interior.

SECTION 28. 44.22 (3) of the statutes is renumbered 44.32 and amended to read:

**44.32 Officer.** The director ~~of the society~~ or his or her designee shall serve as the state historic preservation officer.

SECTION 29. 44.22 (4) of the statutes is renumbered 44.33, and 44.33 (title), (1) to (3), (5) and (7), as renumbered, are amended to read:

**44.33 (title) Duties of the state review board.** (1) Approve, upon the recommendation of the officer, nominations to the national register of historic places in Wisconsin and the state register of historic places.

(2) Review the state surveys and inventories of historic properties undertaken under ~~this section s. 44.34.~~

(3) Review and approve the content of the state preservation plan developed under ~~this section s. 44.34.~~

(5) Recommend the removal of properties from the national register of historic places in Wisconsin or the state register of historic places.

(7) Notify planning departments of affected ~~municipalities~~ political subdivisions, local landmarks commissions and local historical societies regarding properties being considered for nomination to the

national register of historic places in Wisconsin or the state register of historic places that are within their jurisdictions, and request them to forward comments regarding nominations from affected neighborhood groups, public bodies and interested citizens.

SECTION 30. 44.22 (6) of the statutes is renumbered 44.34, and 44.34 (3) and (10), as renumbered, are amended to read:

44.34 (3) Maintain, publish and disseminate the national register and state registers of historic places in Wisconsin and lists or descriptions of properties in the national and state registers of historic places in Wisconsin which may be of interest to the general public.

(10) Review and comment upon those actions of any agency of the state agency or political subdivision which may have an adverse effect upon historic properties and seek through negotiation the amelioration of ameliorate the adverse effects, if any, in the manner specified in subs. (7) and (8) ss. 44.39 to 44.42.

SECTION 31. 44.22 (7) and (8) of the statutes are repealed.

SECTION 32. 44.22 (9) of the statutes is renumbered 44.44, and 44.44 (1) (a), (c) and (d) and (2), as renumbered, are amended to read:

44.44 (1) (a) Contains criteria for the designation, on a municipal the register of a political subdivision, of historic structures and historic districts which are substantially similar to the criteria for inclusion in the national register of historic places in Wisconsin.

(c) Provides for the exercise of municipal control by a political subdivision by ordinance, to achieve the purpose of preserving and rehabilitating historic structures and historic districts.

(d) Creates a municipal historic preservation commission in the political subdivision.

(2) The owner of a building designated as a historic building on a municipal the register of historic property of a political subdivision shall provide any information or materials regarding the ordinance which are requested by the state historical society in determining whether to certify the ordinance.

SECTION 33. Subchapter II (title) of chapter 44 of the statutes is created to read:

CHAPTER 44  
SUBCHAPTER II  
HISTORIC PRESERVATION PROGRAM  
(precedes s. 44.30)

SECTION 34. Subchapter II of chapter 44 of the statutes is renumbered subchapter III of chapter 44.

SECTION 35. 44.31 (1), (4), (6), (8) and (9) of the statutes are created to read:

44.31 (1) "Director" means the director of the historical society.

(4) "Listed property" means property which is listed on the national register of historic places in Wisconsin or the state register of historic places, or both.

(6) "Political subdivision" means a city, village, town or county.

(8) "Owned or leased" includes:

(a) An ownership interest involving the holding of title.

(b) A leasehold interest.

(c) Ownership of a beneficial interest.

(d) Any beneficial use not involving the holding of title.

(9) "Significant adverse effect" means any of the following:

(a) Physical destruction, damage or alteration of any part of a property which would adversely affect the historic significance of that property.

(b) Isolation of a property from or alteration of the character of the property's setting when that character contributes to the property's qualification as a listed property.

(c) Introduction of visual, audible or atmospheric elements that are out of character with a property or alter its setting.

(d) Neglect of a property resulting in its deterioration or destruction.

SECTION 36. 44.36 of the statutes is created to read:

**44.36 State register of historic places.** (1) STATE REGISTER. The state historical society shall maintain, publish and disseminate the state register of historic places.

(2) CRITERIA OF SIGNIFICANCE. (a) The state register of historic places shall include districts, sites, buildings, structures and objects which are significant in national, state or local history, architecture, archaeology, engineering and culture. The quality of significance is present in districts, sites, buildings, structures and objects that possess integrity of location, design, setting, materials, workmanship, feeling and association and that satisfy any of the following conditions:

1. Association with events that have made a significant contribution to the broad patterns of history.

2. Association with the lives of persons significant in the past.

3. Embodiment of the distinctive characteristics of a type, period or method of construction or that represent the work of a master or that possess high artistic values.

4. Representation of a significant and distinguishable entity whose components may lack individual distinction.

5. Yielding, or likely to yield, information important in prehistory or history.

(b) No cemetery, birthplace or grave of a historical figure, property owned by a religious institution or used for religious purposes, reconstructed historic building, property primarily commemorative in nature or property that has achieved significance within the past 50 years may be considered eligible for the state register of historic places unless it is an inte-

gral part of a district that meets the criteria of significance under par. (a) or unless it falls within at least one of the following categories:

1. A religious property deriving primary significance from architectural or artistic distinction or historical importance.

2. A birthplace or grave of a historical figure of outstanding importance if there is no appropriate site or building directly associated with his or her productive life in the vicinity of that birthplace or grave.

3. A cemetery which derives its primary significance from the grave of a person of transcendent importance, age, distinctive design features or association with historic events.

4. A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan and when no other building or structure with the same association has survived.

5. A property primarily commemorative in intent if design, age, tradition or symbolic value has invested it with its own exceptional significance.

6. A property achieving significance within the past 50 years if it is of exceptional importance.

(3) PROCEDURES. The state historical society shall promulgate by rule procedures for nominations to and removals from the state register of historic places. The procedures shall be consistent with and, to the extent possible, shall be coordinated with the procedures for nominations to and removals from the national register of historic places maintained by the U.S. department of the interior. The rules shall include standards for documenting nominations to the state register.

(4) NOMINATIONS. (a) Any person may nominate a district, site, building, structure or object to the state register of historic places.

(b) The state historical society may reject any nomination which is not adequately documented.

(c) A nomination to the state register of historic places does not constitute a nomination to the national register of historic places.

(5) STATE REGISTER OF HISTORIC PLACES. (a) The state historical society shall include in the state register of historic places:

1. Any property listed in the national register of historic places in Wisconsin on the effective date of this subsection .... [revisor inserts date].

2. Any property nominated and approved under this section.

3. Any property nominated under this section if the nomination is accompanied by a request for interim listing and the officer determines, based on evidence submitted with the nomination, that the state review board is reasonably likely to approve the nomination under s. 44.33 (1). An interim listing under this subdivision expires on the first day of the 12th month after it is first included in the state register of historic places and is not renewable.

(b) The list of properties in the state register of historic places is not a rule under s. 227.01 (13). The state historical society shall publish the list of properties on the state register of historic places in the Wisconsin administrative code as an appendix to the rules promulgated under this section.

SECTION 37. 44.39 to 44.42 of the statutes are created to read:

**44.39 State agency cooperation.** (1) LEAD AGENCY. The state historical society shall serve as the central unit of state government to coordinate the activities of all state agencies in connection with historic properties, to serve as the repository of information concerning historic properties owned or leased by the state, to collect and disseminate to state agencies information concerning appropriate means for managing and improving historic properties and to take any other action necessary to implement this section and ~~ss. 44.40 and~~ 44.41.

Vetoed  
in Part

(2) IDENTIFICATION OF AFFECTED STATE AGENCIES. The state historical society shall identify every state agency which has any power or duty under s. ~~44.40 or~~ 44.41 and shall notify each identified state agency of its powers and duties.

Vetoed  
in Part

(3) APPOINTMENT OF STATE AGENCY HISTORIC PRESERVATION OFFICER; DUTIES. Every state agency notified under sub. (2) shall appoint one of its employes or officers, who has authority in the agency to affect the management of that agency's resources and to directly influence that agency's decision making, to serve as that agency's historic preservation officer. That state agency historic preservation officer shall coordinate all functions of that state agency related to historic properties and shall serve as the liaison between that state agency and the state historical society.

~~(4) DEVELOPMENT OF PROCEDURES AND CRITERIA. The state historical society and the state agencies identified under sub. (2) shall jointly develop procedures, criteria and time limits for the implementation of s. 44.40.~~

Vetoed  
in Part

(5) COOPERATION. All state agencies shall cooperate with each other and with the state historical society to achieve the objectives of ss. 44.39 to 44.41.

~~44.40 State agency decisions affecting historic property. (1) IDENTIFICATION OF STATE AGENCY DECISIONS AFFECTING HISTORIC PROPERTY. The state historical society and the state agencies notified under s. 44.39 (2) jointly shall identify any decision or action of any state agency which may cause or permit a significant adverse effect on historic property including, but not limited to, any state agency decision which involves the exercise of state agency authority in the issuance of a permit, license, authorization, variance or exception or in any grant of financial assistance and any state agency decision or action related to property owned or leased by the state agency.~~

Vetoed  
in Part

~~(2) REVIEW BY THE HISTORICAL SOCIETY. (a) No state agency may make any decision or take any action identified under sub. (1), unless it notifies the~~

**Vetoed  
in Part**

state historical society of its intent to make that decision or take that action and unless the state historical society has taken all of the actions required under pars. (b) to (e). The state agency shall include in its notice to the state historical society any information concerning the affected property which is required to be provided under the procedures established under s. 44.39 (4).

(b) If the state historical society receives a notice under par. (a), it shall determine whether the property which will be affected by the decision or action which is the subject of that notice is historic property. If the state historical society determines that the affected property

1. Is not historic property, the state historical society shall notify the state agency of its determination and the state agency may make the decision or take the action which is the subject of the determination.

2. Is historic property, the state historical society shall determine whether the decision or action which is the subject of the notice will cause or permit a significant adverse effect on the historic property.

(c) If the state historical society determines under par. (b) 2 that the decision or action which is the subject of its determination will not cause or permit a significant adverse effect on the historic property which will be affected by that decision or action, the state historical society shall notify the state agency of its determination and the state agency may make that decision or take that action.

(d) If the state historical society determines under par. (b) 2 that the decision or action which is the subject of its determination will cause or permit a significant adverse effect on the historic property which will be affected by that decision or action, the state historical society may do any of the following:

1. Negotiate with the state agency in an attempt to reduce such effects. If the negotiations under this subdivision result in an agreement as to the means of reducing such effects, that agreement shall be incorporated into the proposed decision or action. If no agreement is reached, the officer shall prepare a written report on the effects and the status of the negotiations. The officer shall report the results of any negotiation under this subdivision to the governor and to the legislature. If a negotiation under this subdivision is finished, the state agency may make the decision or take the action which is the subject of the negotiation.

2. Issue a specific recommendation for the state agency to impose conditions on the decision, to issue a denial of the requested decision, to alter the proposed action or to take no action. Upon receipt of the recommendation of the historical society, the state agency may make the decision or take the action which is the subject of the decision.

3. Inform the state agency that it does not intend to negotiate with the state agency and will not recommend that the state agency take steps to reduce the

effects of the decision or action on historic property. If the state historical society informs the state agency of its decision under this subdivision, the state agency may make the decision or take the action which is the subject of the determination.

(e) In any action under par. (d), the state historical society may either publish a notice to request written comments on the proposed decision or action or may conduct a public hearing on the matter. A public hearing under this paragraph is not a contested case.

(3) AGENCY DECISION. A state agency may deny or impose conditions on a permit, license, authorization, variance, exception or award of financial assistance identified under sub. (1) in order to reduce any significant adverse effect on historic property.

(6) APPLICABILITY. This section does not apply to any state agency decision or action which is subject to 16 USC 461 to 470LL.

**44.41 Protection and use of state agency property.**

(1) LONG-RANGE PLANS. Each state agency which owns or leases listed property shall develop a long-range plan for the management, preservation and improvement of that property. The state agency shall develop the long-range plan as part of the long-range public building program under s. 13.48. The long-range plan shall, to the greatest possible extent, result in preservation of that property.

(2) USE OF LISTED PROPERTY. Before purchasing, constructing or leasing a building which is not a listed property, each state agency shall consider using a building which is listed property. A state agency shall use such a building to the maximum extent feasible if the building is appropriate for or can be adapted to meet the needs of the state agency, can be acquired and occupied at a cost which is within the budget of the state agency, is at an appropriate location and meets other requirements of the state agency.

(3) PROTECTION OF LISTED PROPERTY. If a state agency transfers or sells any listed property, it shall reserve a conservation easement under s. 700.40, to be transferred to and held by the state historical society, which secures the right of the historical society to preserve and maintain that property. The state historical society shall establish a form for that conservation easement and provide copies of that form to every state agency.

(4) STATE AGENCY COSTS. A state agency may expend a portion of any monies which it appropriates for a building project for costs related to reducing the significant adverse effects on historic property under s. 44.40.

**44.42 Negotiations with political subdivisions.**

(1) Upon receipt of a notice from a political subdivision under s. 66.037 (4) concerning a proposed action affecting a historic property, the officer shall determine whether the action would adversely affect a historic property which is:

- (a) A listed property.
- (b) On the inventory.

**Vetoed  
in Part**

**Vetoed  
in Part**

**Vetoed  
in Part**

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in Part**

(c) Known to the officer or the state historical society and which, in the judgment of the officer, is eligible to be a listed property.

(2) The officer shall, within 30 days of receipt of the notice under s. 66.037 (4), reach a determination under sub. (1) or notify the political subdivision in writing that an extension of time, not to exceed 30 additional days, will be required to make adequate determinations and the reasons for requiring the extension. If the officer determines that the proposed action which is the subject of that notice will adversely effect the property which would be subject to that action, the officer may require negotiations with the political subdivision proposing such action in an attempt to reduce such effects. If the negotiations result in an agreement as to the means of reducing such effects, that agreement shall be incorporated into the proposed action of the political subdivision. If no agreement is reached, the officer shall prepare a written report on the effects and the status of the negotiations. The officer shall report the results of any negotiation under this paragraph to the governor and to the legislature.

SECTION 38. 44.45 of the statutes is created to read:

**44.45 List of locally designated historic places.** (1) DEFINITION. In this section, "list" means the list of locally designated historic places under sub. (2).

(2) PUBLICATION OF LIST. The state historical society shall maintain, publish and disseminate a list of locally designated historic places. The list may include any listed property.

(3) CONTENTS OF LIST. If a political subdivision has a historic preservation ordinance which is certified under s. 44.44, that political subdivision may submit to the state historical society information on any historic place which it has designated. If the process for designating that place complies with that ordinance, the state historical society shall include that place on the list.

(4) PROMULGATION OF LIST. (a) The state historical society shall establish the form on which a political subdivision submits information under sub. (3).

(b) The list is not a rule under s. 227.13. The state historical society shall publish the list as an appendix to the rules promulgated under s. 44.36.

(c) The state historical society shall update the list as necessary to add additional locally designated historic places to the list or to delete designations which do not meet the requirements of this section.

SECTION 39. 44.47 (1) (b) and (e), (3) (b) 8, (7) (a) 3 and (9) of the statutes are created to read:

44.47 (1) (b) "Archaeological site" means any land or the bed of any stream or lake where there are objects or other evidence of archaeological interest, aboriginal mounds and earthworks, ancient burial grounds, prehistoric and historical ruins, Indian mounds and other archaeological and historical features.

(e) "Local site" or "local archaeological site" means an archaeological site owned by a political subdivision.

(3) (b) 8. Administer the state archaeology program under s. 44.48 (2).

(7) (a) 3. Whoever removes any archaeological object from a state site or site owned by a political subdivision for commercial gain in violation of this section shall forfeit an amount not to exceed 2 times the gross value gained or the gross loss caused by the disturbance, whichever is the greater, plus court costs and the costs of investigation and prosecution, reasonably incurred.

(9) HUMAN BURIAL SITES. If a permit is required for field archaeology activities at a human burial site under s. 157.70, this section applies to any objects not related to the burial except that a permit is not required under this section.

SECTION 40. 44.48 of the statutes is created to read:

**44.48 Archaeological resources.** (1) MAPPING. (a) ~~For the purpose of assisting state agencies in the implementation of s. 44.40, the state historical society shall prepare maps of the archaeological resources of this state.~~

Vetoed  
in Part

(b) Using the best methods practicable with the funds available for that purpose, the state historical society shall prepare:

1. Initial archaeological resources maps based on currently available information.

2. Updated archaeological resources maps based on any additional information that is available, including onsite surveys.

(c) The director may keep any specific information regarding archaeological resources closed to the public if the director determines that disclosure of the information would be likely to result in disturbance of the archaeological resources.

(2) STATE ARCHAEOLOGY PROGRAM. The state historical society shall establish and administer a state archaeology program. The state historical society may designate qualified archaeologists or institutions to undertake on behalf of the historical society specified archaeological surveys, studies, excavations or other activities. The state historical society may designate regions of the state within which the designated archaeologists or institutions may work.

SECTION 41. 59.97 (3) (b) 2 of the statutes is amended to read:

59.97 (3) (b) 2. Based on such comprehensive surveys, studies and analyses, the plan may identify goals and objectives for the future physical development of the county with respect to: public and private use of land and other natural resources; highways including bridges, viaducts, parkways and other public ways; parks, playgrounds, hunting and fishing grounds, forests and other facilities of a recreational nature; public buildings and institutions including schools; sanitary and storm sewers, drainage and mea-



asures for disposal of refuse and waste; reducing and preventing stream and lake pollution; flood control; public and private utilities including water, light, heat, transportation, pipelines and other services; industrial and commercial sites; historic districts; and other factors which will improve the physical and economic situation of the county.

SECTION 42. 59.99 (6) of the statutes is amended to read:

59.99 (6) HEARING APPEALS. The board of adjustment shall fix a reasonable time for the hearing of the appeal and publish a class 2 notice thereof under ch. 985, as well as give due notice to the parties in interest, and decide the same within a reasonable time. Upon the hearing any party may appear in person or by agent or attorney. In any action involving a historic property, as defined in s. 44.31 (3), the board of adjustment shall consider any suggested alternatives or recommended decision submitted by the landmarks commission or the planning and zoning committee or commission.

SECTION 43. 60.65 (4) of the statutes is amended to read:

60.65 (4) PROCEDURE. The town board shall adopt regulations for the conduct of the business of the board of adjustment consistent with ordinances adopted under s. 60.61. The board of adjustment may adopt rules necessary to implement the regulations of the town board. Meetings of the board shall be held at the call of the chairperson and other times as the board may determine. The chairperson or, in his or her absence, the acting chairperson, may administer oaths and compel the attendance of witnesses. The board shall keep minutes of its proceedings showing the vote of each member upon each question or, if absent, indicating that fact and shall keep records of its examinations and other official actions, all of which shall be immediately filed in the office of the board and shall be a public record. In any action involving a historic property, as defined in s. 44.31 (3), the board shall consider any suggested alternatives or recommended decision submitted by the landmarks commission or the zoning committee.

SECTION 44. 61.34 (3) of the statutes is amended to read:

61.34 (3) ACQUISITION AND DISPOSAL OF PROPERTY. The village board may acquire property, real or personal, within or without the village, for parks, libraries, ~~historic places~~, recreation, beautification, streets, waterworks, sewage or waste disposal, harbors, improvement of watercourses, public grounds, vehicle parking areas, and for any other public purpose; may acquire real property within or contiguous to the village, by means other than condemnation, for industrial sites; may improve and beautify the same; may construct, own, lease and maintain buildings on such property for instruction, recreation, amusement and other public purposes; and may sell and convey such

property. Condemnation shall be as provided by ch. 32.

SECTION 45. 62.23 (2) of the statutes is amended to read:

62.23 (2) FUNCTIONS. It shall be the function and duty of the commission to make and adopt a master plan for the physical development of the ~~municipality~~ city, including any areas outside of its boundaries which in the commission's judgment bear relation to the development of the ~~municipality~~ city provided, however, that in any county where a regional planning department has been established, areas outside the boundaries of a ~~municipality~~ city may not be included in the master plan without the consent of the county board of supervisors. The master plan, with the accompanying maps, plats, charts and descriptive and explanatory matter, shall show the commission's recommendations for such physical development, and may include, among other things without limitation because of enumeration, the general location, character and extent of streets, highways, freeways, street grades, roadways, walks, bridges, viaducts, parking areas, tunnels, public places and areas, parks, parkways, playgrounds, sites for public buildings and structures, airports, pierhead and bulkhead lines, waterways, routes for railroads and buses, historic districts, and the general location and extent of sewers, water conduits and other public utilities whether privately or publicly owned, the acceptance, widening, narrowing, extension, relocation, removal, vacation, abandonment or change of use of any of the foregoing public ways, grounds, places, spaces, buildings, properties, utilities, routes or terminals, the general location, character and extent of community centers and neighborhood units, the general character, extent and layout of the replanning of blighted districts and slum areas, and a comprehensive zoning plan. The commission may from time to time amend, extend or add to the master plan or carry any part or subject matter into greater detail. The commission may adopt rules for the transaction of business and shall keep a record of its resolutions, transactions, findings and determinations, which record shall be a public record.

SECTION 46. 62.23 (6) (b) and (c) of the statutes are amended to read:

62.23 (6) (b) The council of any city may by ordinance or resolution establish an official map of the city or any part thereof showing the streets, highways, historic districts, parkways, parks and playgrounds laid out, adopted and established by law. The city may also include the location of railroad rights-of-way, waterways and public transit facilities on its map. A city may include a waterway on its map only if the waterway is included in a comprehensive surface water drainage plan. The map is conclusive with respect to the location and width of streets, highways, waterways and parkways, and the location and extent of railroad rights-of-way, public transit facilities, parks and playgrounds shown on the map. The offi-

cial map is declared to be established to conserve and promote the public health, safety, convenience or general welfare. The ordinance or resolution shall require the city clerk at once to file with the register of deeds of the county or counties in which the city is situated a certificate showing that the city has established an official map. An ordinance or resolution establishing any part of an official map enacted prior to June 16, 1965, which would be valid under this paragraph is hereby validated.

(c) The city council may amend the official map of the city so as to establish the exterior lines of planned new streets, highways, historic districts, parkways, railroad rights-of-way, public transit facilities, waterways, parks or playgrounds, or to widen, narrow, extend or close existing streets, highways, historic districts, parkways, railroad rights-of-way, public transit facilities, waterways, parks or playgrounds. No such change may become effective until after a public hearing concerning the proposed change before the city council or a committee appointed by the city council from its members, at which parties in interest and citizens shall have an opportunity to be heard. Notice of the public hearing shall be published as a class 2 notice under ch. 985. Before amending the map, the council shall refer the matter to the city plan commission for report, but if the city plan commission does not make its report within 60 days of reference, it forfeits the right to further suspend action. When adopted, amendments become a part of the official map of the ~~municipality~~ city, and are conclusive with respect to the location and width of the streets, highways, historic districts, waterways and parkways and the location and extent of railroad rights-of-way, public transit facilities, parks and playgrounds shown on the map. The placing of any street, highway, waterway, parkway, railroad right-of-way, public transit facility, park or playground line or lines upon the official map does not constitute the opening or establishment of any street, parkway, railroad right-of-way, public transit facility, park or playground or alteration of any waterway, or the taking or acceptance of any land for these purposes.

SECTION 47. 62.23 (7) (e) 6 of the statutes is amended to read:

62.23 (7) (e) 6. The board of appeals shall fix a reasonable time for the hearing of the appeal or other matter referred to it, and give public notice thereof, as well as due notice to the parties in interest, and decide the same within a reasonable time. Upon the hearing any party may appear in person or by agent or by attorney. In any action involving a listed property, as defined in s. 44.31 (4), the board shall consider any suggested alternatives or recommended decision submitted by the landmarks commission or the planning commission.

SECTION 48. 66.037 of the statutes is created to read:

**66.037 Historic properties.** (1) DEFINITIONS. In this section:

(a) "Historic property" has the meaning given under s. 44.31 (3).

(b) "Political subdivision" means a city, village, town or county.

(2) ACQUISITION OF PROPERTY. A political subdivision may acquire by gift, purchase or condemnation any property right in historic property, whether the property is real or personal.

(3) OWNERSHIP, USE AND DISPOSITION OF PROPERTY.

(a) A political subdivision may preserve or rehabilitate any historic property which it owns, construct buildings on that property, own and maintain that property for public purposes or lease or convey that property.

(b) If a political subdivision leases to another person historic property, the political subdivision shall include provisions in the lease which protect the historic character and qualities of that property. If the political subdivision conveys historic property, the political subdivision shall obtain a conservation easement under s. 700.40 to protect the historic character and qualities of the property.

(4) CONSIDERATION OF EFFECTS ON HISTORIC PROPERTIES. (a) In the earliest stage of planning any action related to the following, a political subdivision shall determine if its proposed action will affect any historic property which is a listed property, as defined under 44.31 (4), or which is on the list of locally designated historic places under s. 44.45:

1. Long-range planning for facilities development.
2. Any action under sub. (3).
3. Razing any historic property which it owns.

(b) A political subdivision shall notify the state historic preservation officer of any proposed action which it determines under par. (a) would be a significant adverse effect on any historical property.

(5) GRANTS. A political subdivision may make grants of funds to any public or private entity for the purpose of preserving or rehabilitating historic property.

SECTION 49. 66.05 (9) (a) 1 of the statutes is amended to read:

66.05 (9) (a) 1. "Historic building" means any building, structure or object listed ~~in~~ on, or any building, structure or object within and contributing to a historic district listed ~~in~~ on, the national register of historic places in Wisconsin ~~maintained by the U.S. department of the interior~~ or the state register of historic places.

SECTION 50. 66.46 (2) (f) 1. a of the statutes is amended to read:

66.46 (2) (f) 1. a. Capital costs, including, but not limited to, the actual costs of the construction of public works or improvements, new buildings, structures, and fixtures; the demolition, alteration, remodeling, repair or reconstruction of existing buildings, struc-

tures and fixtures other than the demolition of ~~registered historical buildings and sites listed properties as defined in s. 44.31 (4)~~; the acquisition of equipment to service the district; and the clearing and grading of land.

SECTION 51. 70.11 (8) of the statutes is amended to read:

70.11 (8) TAXED IN PART. Where property for which exemption is sought pursuant to this section, except under sub. (34), is used in part for exempt purposes and in part for pecuniary profit, then the same shall be assessed for taxation at such percentage of the full market value of said real and personal property as shall fairly measure and represent the extent of such use for pecuniary profit. In determining the amount of such assessment, the term "pecuniary profit" as used in this section is hereby defined as the use of any portion of said premises or facilities for purposes not directly included within the objects of such organization for which use compensation is received, and the space so used, the period of such use, and all other factors tending to measure the extent thereof, shall be considered in fixing the amount of such assessment. The term "pecuniary profit" as used in this section shall not be deemed to include such incidental income as that derived by such organization from occasional social affairs conducted principally by and for the members of such organization but which nonmembers may attend, nor any income derived from the resale of any merchandise given or donated to any charitable or benevolent society or association when such income is used for the purposes of such society or association. The use of "pecuniary profits" derived from the use of all or a portion of any premises shall not create an exemption in favor of such property. The occasional renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

SECTION 52. 70.11 (13m) of the statutes is created to read:

70.11 (13m) ARCHAEOLOGICAL SITES. Archaeological sites and contiguous lands identified under s. 44.02 (23).

SECTION 53. 70.11 (34) of the statutes is created to read:

70.11 (34) HISTORIC PROPERTIES. (a) Real property all of which fulfills all of the following requirements:

1. Is listed on the national register of historic places in Wisconsin or the state register of historic places.
2. Is a public building, as defined in s. 101.01 (2) (g).
3. Is owned or leased by an organization that is exempt from taxation under section 501 of the internal revenue code as amended to December 31, 1986.
4. Is used for civic, governmental, cultural or educational purposes.
5. Is subject to an easement, covenant or similar restriction running with the land that is held by or approved by the state historical society or by an entity

approved by the state historical society, that protects the historic features of the property and that will remain effective for at least 20 years after the effective date of this subdivision .... [revisor inserts date].

SECTION 54. 71.09 (12p) of the statutes is created to read:

71.09 (12p) HISTORIC STRUCTURE CREDIT. (a) Any person may credit against taxes otherwise due under this chapter, up to the amount of those taxes, an amount equal to 5% of the costs of qualified rehabilitation expenditures, as defined in section 48 (g) 2 of the internal revenue code, as amended to December 31, 1987, for certified historic structures.

(b) Any person may carry forward to the next 15 taxable years the credit under par. (a) not offset against taxes for the year the expense was incurred to the extent not offset by those taxes otherwise due in all intervening years between the year for which the credit was computed and the year for which the carry-forward is claimed.

(d) The Wisconsin adjusted basis of the property shall be reduced by the amount of any credit awarded under this subsection.

(e) The provisions of sub. (12r) (d), (f), (j) and (k), as they apply to the credit under that subsection, apply to the credit under this subsection.

(f) The individual partners and shareholders in a tax-option corporation may claim the credit under this subsection based on eligible costs incurred by a partnership or tax-option corporation, in proportion to the ownership interest of each partner or shareholder.

SECTION 55m. 71.65 (1) (fp) and (2) (fg) of the statutes are created to read:

71.65 (1) (fp) Historic structure credit under s. 71.09 (12p).

(2) (fg) Historic structure credit under s. 71.09 (12p).

~~SECTION 56. 73.03 (2a) of the statutes is amended to read:~~

~~73.03 (2a) To prepare, have published and distribute to each county having a county assessor system under s. 70.99 and to each town, city and village in the state for the use of assessors, assessment personnel and the public detailed assessment manuals, except that if an assessor is hired by more than one county, town, city or village the department shall provide that assessor with only one cost component of the manual rather than providing the cost component of the manual to each county, town, city or village that hires that assessor. The manual shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors by the department.~~

**Vetoed  
in Part**

**Vetoed  
in Part**

~~The manual shall incorporate standards for the assessment of all types of renewable energy resource systems used in this state as soon as such systems are used in sufficient numbers and sufficient data exists to allow the formulation of valid guidelines. The manual shall incorporate standards, developed with the state historical society, for the assessment of historic property, including but not limited to property being preserved or restored, property subject to a protective easement, covenant or other restriction for historic preservation purposes, property which is listed in the national register of historic places in Wisconsin, or the state register of historic places, property which is designated as a historic landmark and subject to restrictions imposed by a municipality or a landmarks commission and nonhistoric property that is in historic districts. The cost of the development, preparation, publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessment districts and requesters at an individual volume cost or a subscription cost as determined by the department. All receipts shall be credited to the appropriation under s. 20.566 (2) (h). The department shall, on the 4th Monday in August, certify past-due accounts and include them in the next appropriation of state special charges to counties and municipalities under s. 70.60. If the department provides an assessment manual to an assessor who is hired by more than one unit of government, those units of government shall each pay an equal share of the cost of that manual. The department may provide free assessment manuals to other state agencies or exchange them at no cost with agencies of other states or of the federal government for similar information or publications.~~

SECTION 57. 101.121 (2) (a) of the statutes is amended to read:

101.121 (2) (a) "Certified municipal local register of historic property" means a register of historic property which is part of a historic preservation ordinance promulgated by a city, village, town or county if the ordinance is certified by the state historical society under s. 44.22 (6) (k) and (9) 44.44.

SECTION 58. 101.121 (2) (c) 3 and 4 of the statutes are amended to read:

101.121 (2) (c) 3. Is listed on a certified municipal local register of historic property; or

4. Is included in a district which is listed on a certified municipal local register of historic property, and has been determined by the municipality city, village, town or county to contribute to the historic significance of the district.

SECTION 59. 119.16 (10) (a) of the statutes is amended to read:

119.16 (10) (a) The board may not demolish any school facility that is 50 years old or older without the approval of the state historical society under s. 44.22 (6) (L) 44.34 (12).

SECTION 60. 144.81 (18) (b) 5 of the statutes is repealed and recreated to read:

144.81 (18) (b) 5. Archaeological areas.

SECTION 61. 144.81 (18) (b) 5m of the statutes is created to read:

144.81 (18) (b) 5m. Listed properties, as defined in s. 44.31 (4).

SECTION 63. 227.01 (13) (zf) of the statutes is created to read:

227.01 (13) (zf) Establishes the list of properties on the state register of historic places under s. 44.36 or the list of locally designated historic places under s. 44.45.

SECTION 64. 234.49 (2) (a) 9. d of the statutes is amended to read:

234.49 (2) (a) 9. d. The authentic renovation of a building listed in the register property, as defined in s. 44.22 (2) (d) 44.31 (4), if the building is located on its original site.

SECTION 68. **Nonstatutory provisions; historical society.**

(2) POSITION AUTHORIZATIONS. The authorized FTE positions for the state historical society are increased by 0.5 FTE GPR position to be funded from the appropriation under section 20.245 (3) (a) of the statutes, for the purpose of performing the duties assigned to the state historical society under section 70.11 (3) (a) of the statutes, as created by this act.

**Vetoed  
in Part**

SECTION 68m. **Nonstatutory provisions; study.** The director of the state historical society, the state superintendent of public instruction and the president of the university of Wisconsin system or their designees shall jointly study and submit to the chief clerk of each house of the legislature, for distribution to the legislature, no later than December 31, 1988, a report on the feasibility of additional curriculum requirements regarding the history, geography and cultures of this state. The study shall include but not be limited to undergraduate degree requirements of the university of Wisconsin system, teacher preparation and continuing education and courses offered at the secondary level grades 9 to 12.

SECTION 69. **Appropriation changes.** ~~(1) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$126,000 for fiscal year 1988-89 to increase the authorized FTE positions for the society by 2.5 FTE GPR positions relating to field archaeology activities.~~

**Vetoed  
in Part**

~~(2) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$17,000 for fiscal year 1988-89 to complete the survey of state-owned buildings which are over 50 years old.~~

**Vetoed  
in Part**

~~(3) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$7,500 for fiscal year 1988-89 to purchase plaques to be installed on historic properties owned by the state.~~

**Vetoed in Part** (4) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$25,000 for fiscal year 1988-89 to increase the authorized FTE positions for the society by 1.0 GPR project position for the period ending on June 30, 1989, to conduct a comprehensive survey of archaeological sites on land under the control of the state.

**Vetoed in Part** (5) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$28,500 for fiscal year 1988-89 to increase the authorized FTE positions for the society by 1.0 FTE GPR position relating to identifying archaeological sites under section 44.02 (23) of the statutes, as created by this act.

**Vetoed in Part** (6) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$16,625 for fiscal year 1988-89 to increase the authorized FTE positions for the society by 1.0 FTE GPR position relating to responsibilities of the state historical society under sections 44.39 to 44.41 of the statutes, as created by this act.

**Vetoed in Part** (7) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$50,000 for fiscal

**Vetoed in Part** year 1988-89 to increase the authorized FTE positions for the society by 2.45 FTE GPR positions for the state historic preservation program.

**Vetoed in Part** (7m) The appropriation to the historical society under section 20.245 (3) (a) of the statutes, as affected by the acts of 1987, is increased by \$25,000 for fiscal year 1988-89 to increase the authorized FTE positions for the society by 1.0 FTE GPR position, to administer the tax credit under section 71.09 (12p) of the statutes, as created by this act.

**Vetoed in Part** (8) The appropriation to the department of public instruction under section 20.255 (1) (a) of the statutes, as affected by the acts of 1987, is increased by \$5,000 for fiscal year 1987-88 to conduct the study required under SECTION 68m of this act.

**SECTION 71. Initial applicability.** The treatment of section 71.09 (12p) of the statutes first applies to taxable year 1989 for projects begun after December 31, 1988.

**SECTION 72. Effective dates.** This act takes effect on January 1, 1989, except as follows:

(1) The treatment of section 70.11 (8), (13m) and (34) of the statutes takes effect on the January 1 after publication.