veto purposes, and decisions regarding construction of the partial veto power under article V, section 10, of the constitution, see State ex rel. Wisconsin Tel. Co. v. Henry, 218 Wis. 302 (1935); State ex rel. Finnegan v. Dammann, 220 Wis. 143 (1936); State ex rel. Martin v. Zimmermann, 233 Wis. 442 (1940); State ex rel. Sundby v. Adamany, 71 Wis. 2d 118, 126–35 (1976); State ex rel. Klczka v. Conta, 82 Wis. 2d 679, 687–92 (1978); State ex rel. Wis. Senate v. Thompson, 144 Wis. 2d 429 (1988); Citizens Utility Board v. Klauser, 194 Wis. 2d 484 (1995); and Risser v. Klauser, 207 Wis. 2d 176 (1996). See also the legal section memo on the subject (LM03 Appropriation defined).

For a decision comparing the language in article VIII, section 8, of the constitution and article V, section 10, of the constitution, see State ex rel. Klczka v. Conta, 82 Wis. 2d 679, 690–92 (1978).

(bp) Requiring a referendum. If the enactment of a bill would necessarily result in the holding of a referendum, include the phrase “requiring a referendum” in the relating clause. Do not include the phrase for a bill that only authorizes a referendum, including a bill providing that an ordinance on a particular subject does not take effect unless it is approved in a referendum.

(br) Format. If you include any of the following phrases in a relating clause, place them at the end of the relating clause in the order shown:

1. Granting bonding authority.
2. Requiring a referendum (or referendums).
3. Extending the time limit for emergency rule procedures.
4. Providing an exemption from emergency rule procedures.
5. Providing an exemption from rule–making procedures.
7. Requiring the exercise of rule–making authority.
8. Making an appropriation.

(c) Title of private and local bills. Article IV, section 18, of the constitution requires the subject of a private or local bill to be expressed in the title.

NOTE: See sec. 12.02, Drafting Manual, for discussion of article IV, section 18, of the constitution.

(d) Special session bills. Article IV, section 11, of the constitution limits the business of the legislature in special session to that necessary to accomplish the special purposes for which the legislature was convened. Often the governor uses the wording of the relating clause of a special session bill in the executive order calling the special session. If the call uses a relating clause that is narrower than the bill being considered, the legislature may validly enact only that part of the bill covered by the call unless the governor issues a supplemental executive order broadening the purpose of the special session. The constitutional provision makes the issue of whether a special session bill is within the governor’s call a constitutional question that the courts may examine. A bill or provision of a bill that is not within the call can result in an invalid or partially invalid enactment. See sec. 8.03 (7), Drafting Manual, concerning adoption of nongermane amendments.

(e) Bills treating administrative rules. A bill treating administrative rules should reference this fact in the relating clause. See, for example, 2013 Assembly Bill 516, 2013 Assembly Bill 593, 2013 Assembly Bill 277, and 2013 Senate Bill 581. See sec. 7.15 (6), Drafting Manual, for discussion of bills treating administrative rules.

4.03 ANALYSIS BY LRB; GENERALLY.

(a) When Included. Section 13.92 (b) 2., stats., requires the LRB to prepare analyses for original measures.

(ae) Analyses are required for:

1. All bill drafts, except preliminary drafts.
2. Engrossed bills, engrossed joint resolutions, and engrossed resolutions when time permits. See Joint Rule 63 and sec. 4.036 (4), Drafting Manual.

3. Joint resolutions affecting the state or federal constitution or the joint rules, directing or requesting studies by legislative committees or the Joint Legislative Council, requesting studies by the Judicial Council, or providing for advisory referendums.

4. Resolutions affecting house rules.

(a) Determine whether to prepare an analysis for a substitute amendment based on the following factors:

1. The degree to which the substitute amendment changes the primary effect of the bill, rendering the original analysis misleading.

2. The likelihood that the substitute amendment will get serious consideration on the floor.

3. Whether the requester has asked for an analysis.

4. The time you have to prepare the analysis.

5. Whether the analysis in the original bill contains errors.

(b) Analyses are not prepared for amendments or for resolutions or joint resolutions other than those described in par. (ae) 3. or 4.

(c) If a draft requires an analysis, you must write one even if the draft’s content is self-evident and the analysis essentially repeats the draft’s text.

(d) You need not write an analysis for a preliminary draft. In place of the analysis, indicate that an analysis will be provided in a subsequent version. Use the preliminary analysis component or write “PRELIM” to indicate that the preliminary analysis component should be used.

(lm) When Written. Write the analysis after completing the draft. Compare the draft and analysis to the written drafting instructions and ask yourself if you have carried out the requester’s intent. The language of the analysis is generally clearer and more concise than the statutory language in the draft. Writing the analysis may also be the most efficient method of reviewing the entire draft, and it may help to identify problems that need to be resolved before the draft is submitted.

(2) Purpose. (a) The purpose of an analysis is to describe clearly and objectively, in understandable language, the substance and effect of a legislative proposal without describing every detail of the measure, so that the legislature is adequately advised as to the legal effect of the proposal. Do not let subjectivity creep into the analysis or rely on a requester’s suggested analysis. It is better not to read a submitted analysis until you arrive at your own impartial conclusions. Then read the submitted analysis to make sure that the draft does what the requester intends.

(b) Sometimes a bill is drafted to conform or coordinate state law with a federal statute or regulation or a constitutional change. If so, provide this information in the analysis. Clarify whether the change in state law is specifically mandated, mandated in general but not in specific detail, or not mandated. See, for example, 2013 Assembly Bill 490, 2013 Assembly Bill 279, and 2011 Senate Bill 8.

(c) Sometimes a bill relates to a law that a federal court or Wisconsin appellate court has declared unconstitutional or to a new judicial interpretation of the state or federal constitution. If so, cite the opinion in the analysis. Likewise, cite applicable federal law withdrawing authority for the state to pass a law or expressly preempting the field. If a bill relates to a law on which the attorney general has issued a formal opinion stating that it is unconstitutional, cite the opinion in the analysis unless there is good reason to question the opinion. Failure to cite a relevant opinion may mislead the legislature into believing that it is effecting a certain policy decision, when it is actually effecting a different decision or none at all. Do not, however, discuss the probabilities of constitutionality if the law’s constitutionality is merely called into question by a court or an attorney general’s opinion or by Congress enacting legislation that may preempt the field. Instead, mention the matter in a draftsman’s note. See, for example, 2003 Assembly Bill 103,

(c) Sometimes a bill codifies or reverses case law declared by a Wisconsin appellate court. If so, cite the opinion in the analysis. See, for example, 2013 Assembly Bill 26 and 2013 Assembly Bill 506.

(d) By reading the analysis, the requester may realize that the draft does not accomplish his or her intent and ask for a redraft. The requester may also agree with the draft but disagree with the analysis. If this happens, give the requester’s objections courteous attention; however, statutory responsibility for the language of the analysis rests with the LRB. You prepare a draft to carry out the requester’s intended purpose. Remember, though, that the legislature is your client. You prepare an analysis to inform all readers of the bill of its effect. Weigh a requester’s objections to an analysis against the legislature’s right to be told, without bias, of the proposal’s substance and effect. Do not change the analysis if the change obscures the analysis or introduces a note of advocacy. The LRB chief is the final arbiter.

(f) Be careful in writing analyses. Legislators may rely on the analysis of a bill, and courts frequently consult analyses as aids in statutory construction.

NOTE: A court may review an LRB bill analysis for assistance in determining legislative intent or the effect of a statutory change. See Sheely v. DHSS, 150 Wis. 2d 320, 335–36 (1989); Milwaukee v. Kilgore, 193 Wis. 2d 168, 184–85 (1995); Stockbridge School Dist. v. DPI, 202 Wis. 2d 214, 224–25 (1996); Hempel v. City of Baraboo, 2005 WI 120, ¶53, 284 Wis. 2d 162; State DOC v. Schwarz, 2005 WI 34, ¶22–23, 279 Wis. 2d 223; Ferdon v. Wisconsin Patients Comp. Fund, 2005 WI 125, ¶107 n. 120, 284 Wis. 2d 573; State v. Cole, 2003 WI 112, ¶36 n. 12, 264 Wis. 2d 520; Schilling v. Crime Victims Rights Bd., 2005 WI 17, ¶22 n. 7, ¶25 and n. 9, 278 Wis. 2d 216; Dairyland Greyhound Park v. Doyle, 2006 WI 107, ¶32, 295 Wis. 2d 1; Teshendorf v. State Farm Insurance, 2006 WI 89, ¶49, 293 Wis. 2d 123; The Warehouse II v. DOT, 2006 WI 62, ¶27–28, ¶34 n. 13, 291 Wis. 2d 80; State v. Jensen, 2010 WI 38, ¶28, ¶51, 324 Wis. 2d 586; State v. Patterson, 2010 WI 130, ¶50, 329 Wis. 2d 599; State v. Freer, 2010 WI App. 9, ¶20–22, 323 Wis. 2d 29; Bostco v. Milwaukee Metro. Sewerage District, 2013 WI 78, ¶70, 350 Wis. 2d 554. In County of Dane v. Racine County, 118 Wis. 2d 494, 499–501 ( Ct. App. 1984), the court relied on the analysis of a bill that was not enacted as a guide to interpreting a similar provision enacted in the biennial budget act.

(g) Do not explain the need for the proposal in the analysis. Let the proponents do that at the public hearing or during the floor debate.

(h) An agency sometimes interprets a law in a way that is at variance with the text of the law and then may want an analysis to state that a proposal confirms or modifies existing practice. Avoid discussing agency practice in describing the effect of a draft because the legislature is being asked to approve a change in the law and a drafter may have no way of correctly determining what the practice is or even whether there is a uniform practice.

(3) Contents and Style. (a) You should impartially state in the analysis the essential parts of the proposal. Do not refer to everything proposed; describe the important features. The likelihood that an analysis will be carefully read decreases as its length increases. Write in plain, simple English. The analysis is inadequate if you fail to grasp and communicate the draft’s central purpose and the relation of its details to that purpose. That failure usually results in a long analysis that is a verbose, formless mass of details, each apparently as important as the rest, often presented in the order in which they appear in the bill. Here is an example:
This bill imposes property taxes on state forest land. State forest land includes land granted to this state by various acts of Congress, donated by the Nebagamon Lumber Company, and acquired for forestry purposes. Under current law, municipalities (towns, cities, and villages) receive payments for state forest lands, state parks, and other land acquired after June 30, 1969. Under this bill they will no longer receive payments for state forest lands. Those payments had been made by the Department of Natural Resources.

Under current law, the state levies a tax of 0.2 mill for each dollar of assessed value on all property in this state. That revenue is used for forestry purposes. Under this bill, that tax will not be levied on state land. Land owned by anyone except this state will continue to be subject to that tax, and it will be paid by them with other property taxes.

This bill takes effect on the January 1 after publication.

To condense this analysis and to communicate the bill’s main effect and the relation of its important details to that main effect, it may help to remember the requester’s statement of intent. In this case, the “instructions” space on the request sheet probably has an entry something like: “Put state forest lands on the property tax roll. Stop payments in lieu of taxes.” Beginning with that entry, the drafter could write a more useful analysis, such as the following:

Under current law, state forest lands owned by the Department of Natural Resources are exempt from property taxes but are subject to payments made by the state to local governments in lieu of taxes. Those payments are based on acreage and assessed value and are made to the local governments where the land is located. Under current law, the state levies a forestation tax of 0.2 mill for each dollar of assessed valuation on all property in the state. This bill makes state forest lands subject to the property tax, except the forestation tax, and discontinues the payments in lieu of taxes for those lands.

(4.03) (3) (am) If a proposal needs a lengthy analysis, or if a proposal relates to several subjects, consider using subtitles in the analysis to help readers understand the proposal.

(b) Using active verbs, describe what the proposal does. A list of suggested verbs and some of their meanings follows:

ADDs: increases the number of categories to which existing law is applicable.
AUTHORIZES: grants permission.
CHANGES: modifies.
CLARIFIES: clears up an ambiguity.
CREATES: constitutes, as in a new agency (see “establishes”).
DEFINES: states the meaning of terms.
DIRECTs: requires action by a specified person or agency.
ELIMINATES: gets rid of.
ESTABLISHes: begins, as in a new program (see “creates”).
EXEMPTS: excludes categories of persons or things from application of a proposal or law.
EXTENDS: increases a length of time or the scope of provisions.
INCREASES: makes larger.
LIMITS: establishes a minimum or maximum or a beginning or an ending point.
PERMITS: allows a person or agency to perform specified nonmandatory acts.
PROHIBITS: bans specified action or imposes a penalty.
REMOVES: deletes specified current provisions.
RENAMEs: redesignates.
RETAINS: keeps certain specified provisions of otherwise changed law.
SUBJECTs: establishes a category to which the proposal applies.
TRANSFERS: conveys from one person or agency to another.

(e) Choose adjectives carefully to avoid the appearance of advocacy. If possible, avoid using adjectives except when necessary to limit a noun.

(3e) Keep your discussion in the present tense unless you are talking about a past event. Avoid the
future tense. Use the indicative mood rather than the subjunctive mood, that is, do not discuss the bill’s effects as hypothetical.

(EM) In an analysis, do not refer to “this act.” Instead, refer to “this bill,” “this substitute amendment,” or “this joint resolution.” Instead of “the effective date of this act,” write, for example, “the date on which this bill becomes law” or “the effective date of this requirement.”

(ES) An analysis may be written in the singular or the plural. Use of the singular often helps to clarify your meaning, but the plural may be more appropriate in certain contexts. Do not switch back and forth between the singular and the plural forms of the same nouns.

(D) An analysis need not be, and often should not be, organized in the same order as the bill. Organize the analysis with the more important provisions first, unless it is necessary to group closely related material. It is misleading to begin the analysis by discussing inconsequential provisions and to mention a major substantive provision in passing deep within the text. Often it is helpful to think of the analysis in relation to the relating clause and drafting instructions.

(E) For a bill, always compare the current law to the proposed law. Few laws are enacted in a vacuum; there is usually some law on the subject already. If you are drafting a complex bill, try to avoid writing one long description of current law followed by a description of all of the changes made by the bill. Instead, divide the description of current law into logical parts, each followed by a description of the related changes made by the bill. See sub. (3m) concerning the contents of an analysis for a substitute amendment.

(EM) If you abolish a program or agency, briefly describe the program or the major functions of the agency in the analysis.

(F) Do not use legal or technical terms or refer to concepts that may not be familiar to the average educated individual. This defeats the purpose of the analysis. For example, instead of mentioning a “class 1 notice,” mention “one notice.” Instead of referring to “venue,” refer to “the place where the trial is held.” If you must use a term or refer to a concept that may not be familiar to the average educated individual, briefly define the term or explain the concept.

(G) Avoid characterizing a proposed change as “remedial” or “technical” if there is any reasonable argument to the contrary. Avoid asserting that a proposal removes “obsolete” material unless it is clear the material no longer has a legal effect.

(H) Refer to another law by its popular name or its subject matter rather than by its statutory number, unless you quote from or cite the law as a legal authority.

(I) Be careful to be accurate when discussing unsettled law, such as cases subject to appeal, Wisconsin or federal cases that appear to conflict, or Wisconsin cases that conflict with federal cases from other states. See par. (L).

(J) Sometimes, to describe the scope of a proposal clearly, you may need to describe what the proposal does not cover. For example, “The bill does not provide a specific penalty.”

(K) Whether you should discuss provisions such as penalties, membership of councils, appropriation amounts, and effective dates depends upon their relative significance in comparison to existing law and other matters contained in the bill. Usually these items are not discussed. But see sec. 7.13 (2), Drafting Manual. Omit discussion of any revision-type corrections, relocations or other organizational changes in the law, or position authorizations, unless they are extraordinarily significant or the draft exclusively relates to those matters. Omit discussion of law that was formerly in effect unless you are discussing the expiration date of a temporary law and its relation to former law or unless the discussion is otherwise necessary to understand the effect of the proposal.

(L) If you must refer to pending litigation, statistics, or other information that is subject to change within a short period, try not to use words such as “presently,” “currently,” or “now.” Instead write, for example, “As of January 1, 2013, this state did not qualify for special aids
under the federal formula because ...” This alerts the reader to investigate the situation when the analysis is read, rather than to rely on possibly outdated and inaccurate information.

(m) If a portion of a proposal clearly has no legal effect, ordinarily discussion of that portion is omitted from the analysis. If the analysis must include discussion of that portion, indicate, for example, “This bill creates a statutory provision that states that the governor’s budget bill is automatically enacted if the legislature fails to pass a budget bill by July 1 ...” This prevents the LRB from stating that the proposal is legally effective.

(3m) Analysis for Substitute Amendment. (a) Subsection (1) (am) explains how to decide whether to prepare an analysis for a substitute amendment. You may prepare the analysis similar to a bill analysis, describing current law and how the substitute amendment changes current law. You may also limit the analysis to a description of the differences between the substitute amendment and the bill. In addition, you may combine these approaches, describing both the substitute amendment as compared to current law and describing the differences between the substitute amendment and the bill. If you describe only the differences between the substitute amendment and the bill, include a sentence like, “For further information, see the analysis for the bill.”

NOTE: See Assembly Substitute Amendment 1 (13LRBs0016/2) to 2013 Assembly Bill 54 and Assembly Substitute Amendment 1 (13LRBs0304/1) to 2013 Assembly Bill 120 for examples of a substitute amendment analysis that compares the substitute amendment to current law. See Assembly Substitute Amendment 1 (11LRBs0181/1) to 2011 Assembly Bill 210 and Assembly Substitute Amendment 1 (03LRBs0106/1) to 2003 Assembly Bill 344 for examples of a substitute amendment analysis that compares the substitute amendment to the bill. See Senate Substitute Amendment 1 (07LRBs0133/1) to 2007 Senate Bill 15 for an example of a substitute amendment analysis that compares the substitute amendment to current law and references provisions of the original bill. See Assembly Substitute Amendment 1 (13LRBs0068/2) to 2013 Assembly Bill 200 for an example of a substitute amendment that does not contain an analysis.

(b) In deciding how to draft an analysis for a substitute amendment, consider the extent of the differences between the bill and the substitute amendment and the amount of time available to prepare the amendment. If the substitute amendment differs greatly from the bill, it may be best to describe the contents of the substitute amendment in full.

(c) In an analysis to a substitute amendment, do not include a fiscal estimate tag or any of the other special information described in sec. 4.033, Drafting Manual.

(4) Error in Analysis. If you discover an error in the analysis of an unintroducted draft, contact the requester and explain the need to redraft the measure. If you become aware of a material error in the analysis of an introduced bill, you should notify the requester and the appropriate Legislative Council attorney of the error. In addition, the LRB will reprint the bill (with a note indicating the analysis is corrected), print an addendum to the bill, or prepare a memorandum explaining the error and distribute it to all members of the legislature. In deciding which action is appropriate, you should consult with the chief of the LRB. Important factors to consider are the gravity of the error, the length of the bill, and where the bill is in the legislative process. A copy of the reprinted bill, addendum, or memo will be placed in the bill file.

4.033 ANALYSIS BY LRB; SPECIAL INFORMATION; “TAGS”. (a) The statutes and joint rules state that a fiscal estimate must be prepared for each bill making an appropriation, increasing or decreasing existing appropriations or state or general local government revenues or fiscal liability, modifying an existing surcharge, or creating a new surcharge before it is voted upon. See s. 13.093 (2), stats.,
Joint Rules 41 to 50, and the Fiscal Estimate Manual. See also Senate Rule 96 and Assembly Rule 99. The legislature repealed the statutory exemption from the fiscal estimate requirement for bills containing penalty provisions but did not amend the joint rules to eliminate the exemption. LRB policy is not to request a fiscal estimate for a bill containing a penalty provision if a fiscal estimate is not otherwise required. Resolutions do not have fiscal estimates because they do not result in laws. See sec. 17.13, Drafting Manual. The agency that receives the appropriation, collects the revenue, administers the program, or knows the most about the subject matter of the bill prepares the fiscal estimate. The fiscal estimate requirement applies only to bills. If, however, an amendment or substitute amendment to a bill would substantially change the bill’s fiscal effect, the Joint Committee on Finance or a presiding officer may request a supplemental fiscal estimate. A primary author who disagrees with a fiscal estimate may request the Legislative Fiscal Bureau or the Department of Administration to prepare a supplemental fiscal estimate.

(b) After you draft a bill, review it to determine whether it has a state or local fiscal impact under s. 13.093 (2), stats. Use as a standard for this determination whether the draft reasonably appears to force an increase or decrease in expenditures beyond the everyday, background level that will likely be absorbed without notice within an agency’s base budget. Note that this approach is not a suggestion to omit a fiscal estimate for a relatively minor increase or decrease; rather, it suggests that the drafter be able to offer a plausible explanation for including a fiscal estimate rather than the vague notion that something fiscal might conceivably occur after enactment. See the legal section memo on the subject (LM14 Fiscal Estimates)).

(bm) If a state, local, or state and local fiscal estimate is required, add the appropriate “FE” component or write “FE–S,” “FE–L,” or “FE–SL” at the end of the analysis. This results in the analysis ending with:

For further information see the (state) (local) (state and local) fiscal estimate, which will be printed as an appendix to this bill.

(e) If a fiscal estimate is required for any bill, as shown by the ending paragraph of the analysis, the jacket will indicate that an “FE” is required. If you redraft a bill to delete the requirement for a fiscal estimate from the analysis, the LRB program assistants will issue a new jacket without the “FE” notation on the jacket. See sec. 1.02 (7) (b), Drafting Manual. If a proposal is not redrafted, only the LRB chief may remove the “FE” notation from the jacket. That removal may be done before or after the proposal is introduced. See Joint Rule 44 (2) (b).

(cm) A legislator may obtain a fiscal estimate for a bill the LRB has not identified as requiring one by raising the issue on the floor. See Joint Rule 49 (1).

(e) Usually legislators introduce bills before obtaining fiscal estimates. In such a case, the LRB sends the bill to the Department of Administration for a fiscal estimate when it is introduced. The Department of Administration transmits the bill to the agency preparing the estimate. Each agency has five working days to prepare an estimate; this deadline is extended to ten working days if the proposal requires extensive research. A legislator may ask the LRB to have the fiscal estimate prepared before introduction. Requesting a fiscal estimate before introduction acts as a waiver of confidentiality for the limited purpose of providing the draft so that the agency can prepare the estimate. The content of the fiscal estimate may influence the legislator to change the draft, if it has not been introduced, to have an amendment drafted, or to request revision of an unsatisfactory fiscal estimate.

(g) Occasionally an agency returns a fiscal estimate with a “technical memorandum.” A copy of this memorandum is delivered to the LRB attorney who drafted the bill to which the estimate relates. The original memorandum is placed in the LRB drafting file with the estimate. The program assistants send a copy of the memorandum to the requester. If the technical memorandum shows that the agency misinterpreted the bill’s effect, contact
the agency to correct the misinterpretation and, if necessary, send comments to the requester. If the memorandum reflects a policy or administrative concern of the agency, and if the requester asks, help the requester to respond. If the memorandum reveals that the draft needs correction or clarification, offer to prepare a redraft or an amendment for the requester.


(2) Other Special Information. (a) 1. Section 13.50 (6), stats., provides that bills that relate to a public employee retirement system must have a report by the Joint Survey Committee on Retirement Systems. For these bills, add the “retire” component or write “RETIRE” at the end of the analysis. This results in the analysis ending with:

Because this bill relates to public employee retirement or pensions, it may be referred to the Joint Survey Committee on Retirement Systems for a report to be printed as an appendix to the bill.

2. Decide whether or not a bill needs a fiscal estimate without regard to the fact that the bill may also be sent to the joint survey committee. If the bill needs a fiscal estimate, follow sub. (1) (b).

(aa) 1. Section 13.52 (6), stats., provides that bills that relate to tax exemptions must have a report by the Joint Survey Committee on Tax Exemptions. For these bills, add the “tax-exempt” component or write “TAXEM” at the end of the analysis. This results in the analysis ending with:

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

2. Generally, if a bill reduces or increases the tax base, identify it as provided in subd. 1. If a bill affects only rates, brackets, credits against a tax, or the administration of a tax, do not so identify it. Specifically, bills affecting a property tax exemption (ss. 70.11 to 70.112, stats.), bills affecting the balance of the estate above an exemption, and bills affecting gift tax exemptions or excise tax (liquor, cigarettes, tobacco products) exemptions or exclusions should be so identified. Identify income tax and franchise tax bills only if they affect the computations beginning with gross income and ending with taxable income. Note that the operative term is “affecting,” meaning that it includes all treatments — creating, repealing, and modifying. A bill creating a new tax that includes exemptions should not be so identified; there are no current exemptions to affect.

3. A bill affecting only an exemption to a fee, such as the real estate transfer fee, should not be identified as relating to a tax exemption.

4. If you identify a bill as relating to tax exemptions, add the appropriate fiscal estimate component as well.

(ab) Section 13.097 (2), stats., provides that bills that relate to lake bed grants must have a report by the Department of Natural Resources. For these bills, add the “lakebed” component or write “LAKEBED” at the end of the analysis. This results in the analysis ending with:

Because this bill concerns a conveyance of a lake bed area, the Department of Natural Resources, as required by law, will prepare a detailed report to be printed as an appendix to this bill.

(ac) Section 13.096 (2), stats., provides that bills creating vehicle weight limit exceptions must have a report by the Department of Transportation. For these bills, add the “vehicle” component or write “VEHICLE” at the end of the analysis. This results in the analysis ending with:

Because this bill concerns an exception to the vehicle weight limits specified in ch. 348, stats., the Department of Transportation, as required by law, will prepare a report to be printed as an appendix to this bill.

(ad) Section 13.0965, stats., provides that bills that revoke the operating privilege (driver’s license) of a person upon conviction for any offense
must have a report by the Department of Transportation. For these bills, add the “revocation” component or write “REVOCATION” at the end of the analysis. This results in the analysis ending with:

Because this bill proposes to revoke a person’s operating privilege upon conviction for an offense, the Department of Transportation, as required by law, will prepare a report to be printed as an appendix to this bill.

(af) 1. If a bill creates a new crime or revises a penalty for an existing crime, the chair of the standing committee to which the bill is referred (or, if the bill is not referred to a standing committee, the presiding officer) may request the Joint Review Committee on Criminal Penalties to prepare a report on the bill. See s. 13.525 (5), stats., and sec. 7.13 (12), Drafting Manual. For these bills, add the “crime” component or write “CRIME” at the end of the analysis. This results in the analysis ending with:

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report concerning the proposed penalty and the costs or savings that are likely to result if the bill is enacted.

2. Do not use the CRIME tag if a bill makes substantive changes only to an existing criminal offense, even if the changes are significant.

(ae) Section 13.099 (2), stats., provides that bills that directly or substantially affect the development, construction, cost, or availability of housing must have a report by the Department of Administration. For these bills, add the “housing” component or write “HOUSING” at the end of the analysis. This results in the analysis ending with:

Because this bill directly or substantially affects the development, construction, cost or availability of housing in this state, the Department of Administration, as required by law, will prepare a report to be printed as an appendix to this bill.

(af) 1. If a bill creates a new crime or revises a penalty for an existing crime, the chair of the standing committee to which the bill is referred (or, if the bill is not referred to a standing committee, the presiding officer) may request the Joint Review Committee on Criminal Penalties to prepare a report on the bill. See s. 13.525 (5), stats., and sec. 7.13 (12), Drafting Manual. For these bills, add the “crime” component or write “CRIME” at the end of the analysis. This results in the analysis ending with:

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report concerning the proposed penalty and the costs or savings that are likely to result if the bill is enacted.

2. Do not use the CRIME tag if a bill makes substantive changes only to an existing criminal offense, even if the changes are significant.

(ag) The statutes prohibit the legislature from acting on a proposal relating to a public employee retirement system or to tax exemptions until the appropriate committee submits its written report. The statutes also prohibit the legislature from acting on a bill creating a vehicle weight limit exception or a bill that revokes a person’s operating privilege upon conviction for any offense until the Department of Transportation submits its written report. See, however, sec. 11.03 (2), Drafting Manual, on the effect of regulating legislative procedure by statute.

(3) Order of Special Information. If you include a fiscal estimate tag and any of the other kinds of special information described in sub. (2), place the fiscal estimate tag last. If you include more than one type of the special information under sub. (2), you may place them in any order.

4.036 ANALYSIS BY LRB; SPECIAL CASES.

(1) Proposals with Explanatory Notes.

(a) The length of the analysis for a bill with notes, such as those introduced by the Joint Legislative Council, depends on the thoroughness and objectivity of the notes. If the notes are thorough and objective, you may adopt the notes as your analysis and omit a separate description of the bill’s effect. However, a Law Revision Committee bill must have both a note and an LRB analysis. See s. 13.83 (1) (c) 5., stats., and secs. 21.01 and 24.03, Drafting Manual. If a bill contains notes, end the analysis with the following sentence (by adding the “Ircnote” component):

For further information, see the NOTES provided by (the appropriate agency) in the bill.

(b) If a bill introduced by the Joint Legislative Council contains notes and you determine that you are able to omit a separate description of the bill’s effect, use the following analysis (by adding the “Ircnote” component):

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

(c) Do not add a detailed analysis to an LRB correction and revision bill. Use a short sentence, such as:

This revision bill is explained in the NOTES provided by the Legislative Reference Bureau in the bill.
(2) **Budget Bills.** In a budget bill, the analysis includes a guide to the statutory and nonstatutory material in the bill. See the most recent budget bill.

(3) **Bills to Support Suspension of or Objection to a Rule.** Identify as such a bill to support a suspension of, or an objection to, an administrative rule. Analyze the effect of the bill in the usual manner, but add one of the following at the end of the analysis:

(Last paragraph of bill to support rule suspension)

This bill is introduced as required by s. 227.26 (2) (f), stats., in support of the action of the Joint Committee for Review of Administrative Rules in suspending section ..., Wis. Adm. Code, [a rule] [an emergency rule] of the [name of agency] on [date of suspension]. The suspended rule provided for ...

(Last paragraph of bill to support rule objection by a senate or assembly standing committee and the Joint Committee for Review of Administrative Rules)

This bill is introduced as required by s. 227.19 (5) (e), stats., in support of the objection of the Joint Committee for Review of Administrative Rules on [date of objection] to the issuance of [a portion of] clearinghouse [rule] [number] [rules] [numbers] by the [name of agency]. The proposed [rule] [rules] provided for ...

NOTE: See secs. 1.02 (15) and 7.15 (6) (c) to (e), Drafting Manual.

**EXAMPLE 4.036 (4) (A) 1 Analysis for engrossed bill.**

---

**Analysis by the Legislative Reference Bureau**

**Engrossment information:**

The text of Engrossed 2015 Assembly Bill 629 consists of the following documents adopted in the assembly on March 13, 2016: the bill as affected by Assembly Amendment 1, Assembly Amendment 2 (as affected by Assembly Amendment 2 thereto), and Assembly Amendment 3 (as affected by Assembly Amendment 1 thereto). In engrossing, **SECTION 17** was renumbered **SECTION 15V** and **SECTION 17m** was renumbered **SECTION 15W**, and both sections were relocated to correct the order of these sections.

**Content of Engrossed 2015 Assembly Bill 629:**

This bill changes dispute settlement procedures in collective bargaining units of local government employees other than law enforcement and fire fighting personnel. The changes include: ...
EXAMPLE 4.036 (4) (A) 2 Analysis for engrossed bill.

Analysis by the Legislative Reference Bureau

Engrossment information:

The text of Engrossed 2015 Assembly Bill 229, as passed by the assembly on March 5, 2016, consists of the following documents adopted in the assembly on March 4, 2016: Assembly Substitute Amendment 1 as affected by Assembly Amendment 1 (as affected by Assembly Amendment 1 thereto), Assembly Amendments 2, 3, and 8, and Assembly Amendment 15 (items 1 and 3 only).

(4) Proposals Printed Engrossed. (a) Begin the analysis for a bill, joint resolution, or resolution that is printed engrossed with a description of the proposal, amendments adopted, chief clerk’s corrections, and any engrossing corrections and reconciliations. See par. (c) concerning the inclusion of engrossment information in simple amendments that are printed engrossed. If the measure is a bill or a joint resolution or resolution of the type for which an analysis is ordinarily required and time permits, also include a full description of the substance of the measure in the analysis. When describing the substance, attempt to mention those aspects of the measure in which there are significant differences between the engrossed version and the original version, but do not summarize the original measure. Examples 4.036 (4) (A) 1 and 2 illustrate the structure of the analysis.

(b) If the adopted amendments to the bill, joint resolution, or resolution, or an amendment to one of those documents, had to be reconciled, state in the engrossment information how it was done. The LRB engrosses conflicting amendments the same way it reconciles conflicting acts. See the preface to the statutes, Part 1, Revision System, section C, “Multiple acts affecting the same statute,” and s. 13.92 (2) (i), stats. If there are any chief clerk’s corrections to any of the documents included in the engrossed bill, joint resolution, or resolution, state which documents were affected by a chief clerk’s correction and, if there is more than one correction to a document, specify the dates of the corrections. Examples 4.036 (4) (B) 1 and 2 illustrate the structure of the analysis.

EXAMPLE 4.036 (4) (B) 1 Analysis for engrossed bill.

Analysis by the Legislative Reference Bureau

Engrossment information:

The text of Engrossed 2015 Assembly Bill 89, as passed by the assembly on June 14, 2015, consists of the following documents adopted in the assembly on June 14, 2015: Assembly Substitute Amendment 1, as affected by the following Assembly Amendments: Assembly Amendment 3, Assembly Amendment 14 (as affected by Assembly Amendment 1 thereto), Assembly Amendment 19, Assembly Amendment 42, Assembly Amendment 53 (as affected by Assembly Amendment 1 thereto), Assembly Amendment 57 (as affected by Assembly Amendments 5, 14, 17, and 18 thereto), Assembly Amendment 69 (as affected by Assembly Amendment 8 thereto), and Assembly Amendment 72. The text also includes the June 20, 2015, chief clerk’s corrections to the substitute
amendment. Assembly Amendment 14 deleted from Assembly Substitute Amendment 1 the entire text of statute section 71.02 (2) (dm) by Section 1252n and of statute section 71.60 (1) (a) by Section 1381r. Consequently, the treatment of those statutes by items 336, 337, and 370 of Assembly Amendment 57 could not be given effect.

EXAMPLE 4.036 (B) 2 Analysis for engrossed bill.

Analysis by the Legislative Reference Bureau

Engrossment information:

The text of Engrossed 2015 Assembly Bill 474 consists of the bill, as passed by the assembly on March 11, 2016, as affected by the following Assembly Amendments adopted in the assembly on March 10, 2016: Assembly Amendments 5, 6, 7, 8 (as affected by chief clerk’s correction), 9, and 10; part 1 of Assembly Amendment 11; and Assembly Amendments 12 (as affected by Assembly Amendment 1 thereto), 13 (as affected by Assembly Amendment 1 thereto), 14, 17, 20, 21 (as affected by Assembly Amendment 1 thereto), and 24.

Certain of these amendments affect the same text. In this bill, amendments are reconciled as follows:

1. Assembly Amendment 5 affects s. 758.15 (2) (d), (e), and (g). Assembly Amendment 6 removes s. 758.15. This bill reflects the effect of Assembly Amendment 6.

2. Assembly Amendments 5, 6, and 14 affect s. 767.11 (4). This bill reflects the effect of all of those amendments, which cause incorrect numbering as well as cross-references and text that cannot be reconciled.

3. Assembly Amendments 5 and 9 both affect s. 767.245. This bill reflects the effect of both of those amendments, which cause incorrect numbering and cross-references.

(c) Because simple amendments do not have an analysis, use the format in example 4.036 (4) (C) for printed engrossed simple amendments. Place the information before line 1 of the amendment.

EXAMPLE 4.036 (4) (C) Analysis for engrossed bill.

Analysis by the Legislative Reference Bureau

Engrossment information:

The text of Engrossed Senate Amendment 1 to 2015 Assembly Bill 655 consists of the following documents adopted in the senate on February 27, 2016: Senate Amendment 1, as affected by Senate Amendments 2, 3, 5, 6, 10, 13, and 14 thereto.

(d) In the analysis to an engrossed bill do not include a fiscal estimate tag or any of the other special information in sec. 4.033 (1) or (2), Drafting Manual.

NOTE: See sec. 8.02 (8), Drafting Manual, concerning procedure for having a proposal printed engrossed.