



2005 ASSEMBLY BILL 674

September 19, 2005 - Introduced by Representatives WIECKERT, LOEFFELHOLZ, GARD, SUDER, HINES, HUNDERTMARK, MUSSER, OWENS, TURNER, McCORMICK, SHERIDAN, TOWNS, BIES and NASS, cosponsored by Senators ZIEN, HANSEN, LEIBHAM, ROESSLER and ERPENBACH. Referred to Committee on Veterans Affairs.

1 **AN ACT to amend** 71.07 (2dx) (a) 5., 71.28 (1dx) (a) 5. and 71.47 (1dx) (a) 5. of the
2 statutes; **relating to:** development zone tax credits for providing full-time jobs
3 to veterans of the United States armed forces.

Analysis by the Legislative Reference Bureau

Under current law, a business that is located in an area designated by the federal government as an economic revitalization area may claim up to \$8,000 in tax credits for each member of a targeted group that the business employs in a full-time job. Under current law, a member of a targeted group includes an economically disadvantaged veteran. Under this bill, a member of a targeted group also includes a person who has served under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least one year or, if the active duty service was less than one year, who was honorably discharged for a service-connected disability, for a disability subsequently adjudicated to be a service-connected disability, for reasons of hardship, or due to a reduction in the U.S. armed forces.

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

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

ASSEMBLY BILL 674**SECTION 1**

1 **SECTION 1.** 71.07 (2dx) (a) 5. of the statutes, as affected by 2005 Wisconsin Act
2 25, is amended to read:

3 71.07 (**2dx**) (a) 5. “Member of a targeted group” means a person who resides
4 in an area designated by the federal government as an economic revitalization area,
5 a person who is employed in an unsubsidized job but meets the eligibility
6 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
7 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who
8 is eligible for child care assistance under s. 49.155, a person who is a vocational
9 rehabilitation referral, an economically disadvantaged youth, an economically
10 disadvantaged veteran, a person who has served under honorable conditions in the
11 U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least
12 one year or, if the active duty service was less than one year, who was honorably
13 discharged for a service-connected disability, for a disability subsequently
14 adjudicated to be a service-connected disability, for reasons of hardship, or due to a
15 reduction in the U.S. armed forces, a supplemental security income recipient, a
16 general assistance recipient, an economically disadvantaged ex-convict, a qualified
17 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
18 defined in 29 USC 2801 (9), or a food stamp recipient; if the person has been certified
19 in the manner under sub. (2dj) (am) 3. by a designated local agency, as defined in sub.
20 (2dj) (am) 2.

21 **SECTION 2.** 71.28 (1dx) (a) 5. of the statutes, as affected by 2005 Wisconsin Act
22 25, is amended to read:

23 71.28 (**1dx**) (a) 5. “Member of a targeted group” means a person who resides
24 in an area designated by the federal government as an economic revitalization area,
25 a person who is employed in an unsubsidized job but meets the eligibility

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1 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
2 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who
3 is eligible for child care assistance under s. 49.155, a person who is a vocational
4 rehabilitation referral, an economically disadvantaged youth, an economically
5 disadvantaged veteran, a person who has served under honorable conditions in the
6 U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least
7 one year or, if the active duty service was less than one year, who was honorably
8 discharged for a service-connected disability, for a disability subsequently
9 adjudicated to be a service-connected disability, for reasons of hardship, or due to a
10 reduction in the U.S. armed forces, a supplemental security income recipient, a
11 general assistance recipient, an economically disadvantaged ex-convict, a qualified
12 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
13 defined in 29 USC 2801 (9), or a food stamp recipient; if the person has been certified
14 in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub.
15 (1dj) (am) 2.

16 **SECTION 3.** 71.47 (1dx) (a) 5. of the statutes, as affected by 2005 Wisconsin Act
17 25, is amended to read:

18 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides
19 in an area designated by the federal government as an economic revitalization area,
20 a person who is employed in an unsubsidized job but meets the eligibility
21 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
22 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who
23 is eligible for child care assistance under s. 49.155, a person who is a vocational
24 rehabilitation referral, an economically disadvantaged youth, an economically
25 disadvantaged veteran, a person who has served under honorable conditions in the

ASSEMBLY BILL 674**SECTION 3**

1 U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least
2 one year or, if the active duty service was less than one year, who was honorably
3 discharged for a service-connected disability, for a disability subsequently
4 adjudicated to be a service-connected disability, for reasons of hardship, or due to a
5 reduction in the U.S. armed forces, a supplemental security income recipient, a
6 general assistance recipient, an economically disadvantaged ex-convict, a qualified
7 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
8 defined in 29 USC 2801 (9), or a food stamp recipient; if the person has been certified
9 in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub.
10 (1dj) (am) 2.

11 **SECTION 4. Initial applicability.**

12 (1) This act first applies to taxable years beginning on January 1, 2006.

13 (END)