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## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

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**2005 Assembly Bill 955**

**Assembly Substitute  
Amendment 1**

*Memo published:* March 1, 2006

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Mary Offerdahl, Staff Attorney (266-2230)

The substitute amendment would create an income and franchise tax credit equal to 50% of the amount paid by a health care provider, as defined in s. 146.81 (1), Stats., for information technology hardware or software that is used to maintain medical records in electronic form.

The tax credit would not be refundable but could be carried forward for 15 years. The maximum amount of tax credits that could be claimed under the substitute amendment in a taxable year is \$10 million. This amount would be allocated by the Department of Commerce under s. 560.204, Stats., as created by the substitute amendment.

The Department of Commerce would be required to implement a program to certify health care providers as eligible for the electronic medical records tax credit. The department would be required to allocate the amount of credits to be provided to a health care provider in any year.

The tax credit would first be available for taxable years beginning on January 1, 2008.

### **Legislative History**

The substitute amendment was introduced by Representative Moulton. On February 28, 2006, the Assembly Committee on Ways and Means recommended adoption of Assembly Substitute Amendment 1 by a vote of Ayes, 12; Noes, 1, and recommended passage of Assembly Bill 955, as amended, by a vote of Ayes, 7; Noes, 6.

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