



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRBa1856/2  
JK:kjf:jf

**ASSEMBLY AMENDMENT 1,  
TO 2009 ASSEMBLY BILL 864**

March 23, 2010 – Offered by Representatives ZIGMUNT and MOLEPSKE JR..

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

2 **1.** Page 1, line 4: before that line insert:

3 “**SECTION 1.** 71.07 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin  
4 Act 28, is amended to read:

5 71.07 (**3w**) (bm) 1. In addition to the credits under par. (b) and subds. 2. and,  
6 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
7 a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an  
8 amount equal to a percentage, as determined by the department of commerce, not  
9 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade  
10 or improve the job-related skills of any of the claimant’s full-time employees, to train  
11 any of the claimant’s full-time employees on the use of job-related new technologies,  
12 or to provide job-related training to any full-time employee whose employment with

1 the claimant represents the employee's first full-time job. This subdivision does not  
2 apply to employees who do not work in an enterprise zone.

3 **SECTION 2.** 71.07 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act  
4 28, is amended to read:

5 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1. ~~and,~~  
6 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
7 a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an  
8 amount equal to the percentage, as determined by the department of commerce  
9 under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the  
10 taxable year to all of the claimant's full-time employees whose annual wages are  
11 greater than \$20,000 in a tier I county or municipality, not including the wages paid  
12 to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II  
13 county or municipality, not including the wages paid to the employees determined  
14 under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable  
15 year, if the total number of such employees is equal to or greater than the total  
16 number of such employees in the base year. A claimant may claim a credit under this  
17 subdivision for no more than 5 consecutive taxable years.

18 **SECTION 3.** 71.07 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act  
19 28, is amended to read:

20 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subs. 1. ~~and,~~  
21 2., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
22 for taxable years beginning after December 31, 2008, a claimant may claim as a  
23 credit against the tax imposed under s. 71.02 or 71.08 up to 10 percent of the  
24 claimant's significant capital expenditures, as determined by the department of  
25 commerce under s. 560.799 (5m).

1           **SECTION 4.** 71.07 (3w) (bm) 4. of the statutes is created to read:

2           71.07 (**3w**) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and  
3           3., and subject to the limitations provided in this subsection and s. 560.799, for  
4           taxable years beginning after December 31, 2009, a claimant may claim as a credit  
5           against the tax imposed under s. 71.02 or 71.08, up to 1 percent of the amount that  
6           the claimant paid in the taxable year to purchase tangible personal property, items,  
7           property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors,  
8           as determined by the department of commerce under s. 560.799 (5) (e), except that  
9           the claimant may not claim the credit under this subdivision and subd. 3. for the  
10          same expenditures.

11          **SECTION 5.** 71.28 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act  
12          28, is amended to read:

13          71.28 (**3w**) (bm) 1. In addition to the credits under par. (b) and subds. 2. ~~and,~~  
14          3., ~~and 4.,~~ and subject to the limitations provided in this subsection and s. 560.799,  
15          a claimant may claim as a credit against the tax imposed under s. 71.23 an amount  
16          equal to a percentage, as determined by the department of commerce, not to exceed  
17          100 percent, of the amount the claimant paid in the taxable year to upgrade or  
18          improve the job-related skills of any of the claimant's full-time employees, to train  
19          any of the claimant's full-time employees on the use of job-related new technologies,  
20          or to provide job-related training to any full-time employee whose employment with  
21          the claimant represents the employee's first full-time job. This subdivision does not  
22          apply to employees who do not work in an enterprise zone.

23          **SECTION 6.** 71.28 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act  
24          28, is amended to read:

1           71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1. ~~and,~~  
2           3., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
3           a claimant may claim as a credit against the tax imposed under s. 71.23 an amount  
4           equal to the percentage, as determined by the department of commerce under s.  
5           560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable  
6           year to all of the claimant's full-time employees whose annual wages are greater  
7           than \$20,000 in a tier I county or municipality, not including the wages paid to the  
8           employees determined under par. (b) 1., or greater than \$30,000 in a tier II county  
9           or municipality, not including the wages paid to the employees determined under  
10          par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year,  
11          if the total number of such employees is equal to or greater than the total number  
12          of such employees in the base year. A claimant may claim a credit under this  
13          subdivision for no more than 5 consecutive taxable years.

14           **SECTION 7.** 71.28 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act  
15          28, is amended to read:

16           71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. ~~and,~~  
17          2., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
18          for taxable years beginning after December 31, 2008, a claimant may claim as a  
19          credit against the tax imposed under s. 71.23 up to 10 percent of the claimant's  
20          significant capital expenditures, as determined by the department of commerce  
21          under s. 560.799 (5m).

22           **SECTION 8.** 71.28 (3w) (bm) 4. of the statutes is created to read:

23           71.28 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and  
24          3., and subject to the limitations provided in this subsection and s. 560.799, for  
25          taxable years beginning after December 31, 2009, a claimant may claim as a credit

1 against the tax imposed under s. 71.23, up to 1 percent of the amount that the  
2 claimant paid in the taxable year to purchase tangible personal property, items,  
3 property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors,  
4 as determined by the department of commerce under s. 560.799 (5) (e), except that  
5 the claimant may not claim the credit under this subdivision and subd. 3. for the  
6 same expenditures.

7 **SECTION 9.** 71.47 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act  
8 28, is amended to read:

9 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2. ~~and~~,  
10 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
11 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount  
12 equal to a percentage, as determined by the department of commerce, not to exceed  
13 100 percent, of the amount the claimant paid in the taxable year to upgrade or  
14 improve the job-related skills of any of the claimant's full-time employees, to train  
15 any of the claimant's full-time employees on the use of job-related new technologies,  
16 or to provide job-related training to any full-time employee whose employment with  
17 the claimant represents the employee's first full-time job. This subdivision does not  
18 apply to employees who do not work in an enterprise zone.

19 **SECTION 10.** 71.47 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin  
20 Act 28, is amended to read:

21 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1. ~~and~~,  
22 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
23 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount  
24 equal to the percentage, as determined by the department of commerce under s.  
25 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable

1 year to all of the claimant’s full-time employees whose annual wages are greater  
2 than \$20,000 in a tier I county or municipality, not including the wages paid to the  
3 employees determined under par. (b) 1., or greater than \$30,000 in a tier II county  
4 or municipality, not including the wages paid to the employees determined under  
5 par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year,  
6 if the total number of such employees is equal to or greater than the total number  
7 of such employees in the base year. A claimant may claim a credit under this  
8 subdivision for no more than 5 consecutive taxable years.

9 **SECTION 11.** 71.47 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin  
10 Act 28, is amended to read:

11 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subs. 1. and,  
12 2., and 4., and subject to the limitations provided in this subsection and s. 560.799,  
13 for taxable years beginning after December 31, 2008, a claimant may claim as a  
14 credit against the tax imposed under s. 71.43 up to 10 percent of the claimant’s  
15 significant capital expenditures, as determined by the department of commerce  
16 under s. 560.799 (5m).

17 **SECTION 12.** 71.47 (3w) (bm) 4. of the statutes is created to read:

18 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subs. 1., 2., and  
19 3., and subject to the limitations provided in this subsection and s. 560.799, for  
20 taxable years beginning after December 31, 2009, a claimant may claim as a credit  
21 against the tax imposed under s. 71.43, up to 1 percent of the amount that the  
22 claimant paid in the taxable year to purchase tangible personal property, items,  
23 property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors,  
24 as determined by the department of commerce under s. 560.799 (5) (e), except that

1 the claimant may not claim the credit under this subdivision and subd. 3. for the  
2 same expenditures.”.

3 **2.** Page 1, line 4: delete “SECTION 1” and substitute “SECTION 13”.

4 **3.** Page 2, line 1: delete “develops” and substitute “purchases”.

5 **4.** Page 2, line 2: delete lines 2 and 3 and substitute “tangible personal  
property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from  
Wisconsin vendors, as determined by the department.”.

6 (END)