

2011 DRAFTING REQUEST

Bill

Received: 12/23/2010

Received By: jkreye

Wanted: As time permits

Companion to LRB:

For: Peter Barca (608) 266-5504

By/Representing: matt

May Contact:

Drafter: jkreye

Subject: Tax, Business - credits

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Rep.Barca@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Making early stage seed and angel investment credits refundable

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			State
/1	jkreye 12/23/2010	wjackson 12/29/2010	mduchek 12/29/2010	_____	mbarman 12/29/2010	lparisi 01/24/2011	

FE Sent For:

<END>

at
1/24/11

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/?	jkreye	WLS	M	CI			

12/29
12/29

FE Sent For:

<END>

Kreye, Joseph

From: Sundberg, Christopher
Sent: Thursday, December 23, 2010 3:09 PM
To: Kreye, Joseph
Subject: FW: Angel Investment and Early Stage Seed Credits

From: Egerer, Matt
Sent: Thursday, December 23, 2010 2:45 PM
To: Sundberg, Christopher
Subject: Angel Investment and Early Stage Seed Credits

Chris,

We would like to request a bill draft that would allow for both the Angel Investment Tax Credit and the Early Stage Seed Credits to be refundable credits beginning January 1, 2011. Currently, the Early Stage Seed Credit is set to become transferable on that date as well. We would like to keep the transferability option for that the same. But again, we would also like for investors using either credit to have the ability to receive a refund if the amount of the credit owed to them exceeds their liability.

This is based on a similar provision in Minnesota's law.

We would like to have this ready to go by the first week in January so any effort to move this quickly would be appreciated.

Matt Egerer
Office of Representative Peter Barca
608.266.5504



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0800/1

JK:./:...

WLj

2011 BILL

in 12-23-10

D-N

due filed 12-29

1 AN ACT ^{Gen} relating to: allowing refunds for the early stage seed and angel
2 investment tax credits and making an appropriation.

Analysis by the Legislative Reference Bureau

Under current law, a taxpayer may claim early stage seed and angel investment income and franchise tax credits for the taxpayer's investments in qualified new businesses. If the credit amounts exceed the taxpayer's tax liability, the taxpayer does not receive a refund, but, instead, may apply the amount of the unused credits to subsequent taxable years. Under this ~~bill~~, if the credit amounts exceed ^{bill} taxpayer's tax liability, the taxpayer receives a refund.

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:

3 SECTION 1. 20.835 (2) (ba) [✓] of the statutes is created to read:

4 20.835 (2) (ba) *Early stage seed and angel investment credits.* A sum sufficient

5 to make the payments under ss. 71.07 (5b) (d) 4. [✓] and (5d) (d) 5., 71.28 (5b) ^(d) 4., and

6 71.47 (5b) 4. ^(d)

BILL

SECTION 2

1 **SECTION 2.** 71.07 (5b) (d) 1. of the statutes is amended to read:

2 71.07 (5b) (d) 1. Section For taxable years beginning before January 1, 2011,
3 s. 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit
4 under this subsection.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

5 **SECTION 3.** 71.07 (5b) (d) 1m. of the statutes is created to read:

6 71.07 (5b) (d) 1m. For taxable years beginning after December 31, 2010, s.
7 71.28 (4) (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the
8 credit under this subsection.

9 **SECTION 4.** 71.07 (5b) (d) 4. of the statutes is created to read:

10 71.07 (5b) (d) 4. For taxable years beginning after December 31, 2010, if the
11 allowable amount of the claim under par. (b) exceeds the tax otherwise due under s.
12 71.02 or 71.08, the amount of the claim not used to offset the tax due shall be certified
13 by the department of revenue to the department of administration for payment by
14 check, share draft, or other draft drawn from the appropriation account under s.
15 20.835 (2) (ba).

16 **SECTION 5.** 71.07 (5d) (d) 2. of the statutes is amended to read:

17 71.07 (5d) (d) 2. Section For taxable years beginning before January 1, 2011,
18 s. 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit
19 under this subsection.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

20 **SECTION 6.** 71.07 (5d) (d) 2m. of the statutes is created to read:

BILL

1 71.07 (5d) (d) 2m. For taxable years beginning after December 31, 2010, s.
2 71.28 (4) (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the
3 credit under this subsection.

4 **SECTION 7.** 71.07 (5d) (d) 5. of the statutes is created to read:

5 71.07 (5d) (d) 5. For taxable years beginning after December 31, 2010, if the
6 allowable amount of the claim under par. (b) exceeds the tax otherwise due under s.
7 71.02 or 71.08, the amount of the claim not used to offset the tax due shall be certified
8 by the department of revenue to the department of administration for payment by
9 check, share draft, or other draft drawn from the appropriation account under s.
10 20.835 (2) (ba).

11 **SECTION 8.** 71.10 (4) (gwb) of the statutes is amended to read:

12 71.10 (4) (gwb) Early stage seed investment credit under s. 71.07 (5b), except
13 as provided under par. (i).

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321; 2005 a. 25, 49, 71, 74, 177, 178, 323, 361, 460, 479, 483; 2007 a. 1, 20, 96, 97; 2009 a. 2, 28, 89, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).

14 **SECTION 9.** 71.10 (4) (gx) of the statutes is amended to read:

15 71.10 (4) (gx) Angel investment credit under s. 71.07 (5d), except as provided
16 under par. (i).

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321; 2005 a. 25, 49, 71, 74, 177, 178, 323, 361, 460, 479, 483; 2007 a. 1, 20, 96, 97; 2009 a. 2, 28, 89, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).

17 **SECTION 10.** 71.10 (4) (i) of the statutes is amended to read:

18 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
19 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
20 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
21 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.
22 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
23 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.

BILL**SECTION 10**

1 71.07 (3rm), food processing plant and food warehouse investment credit under s.
 2 71.07 (3rn), ~~early stage~~ ^{seed} ~~stage~~ investment credit under s. 71.07 (5b) (d) 4., angel
 3 investment credit under s. 71.07 (5d) (d) 5. film production services credit under s.
 4 71.07 (5f), film production company investment credit under s. 71.07 (5h), veterans
 5 and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs
 6 credit under s. 71.07 (3w), beginning farmer and farm asset owner tax credit under
 7 s. 71.07 (8r), earned income tax credit under s. 71.07 (9e), estimated tax payments
 8 under s. 71.09, and taxes withheld under subch. X.

~~NOTE: NOTE: Par. (d) is shown as affected by 2 acts of the 2009 Wisconsin Legislature and as merged by the legislative reference bureau under s. 13.92 (2) (b). The cross-reference to s. 71.07 (3rn) was changed from s. 71.07 (3rm) by the legislative reference bureau under s. 13.92 (1) (bm) 2.46 reflect the renumbering under s. 13.92 (1) (bm) 2. of s. 71.07 (3rm), as created by 2009 Wis. Act 295. NOTE:~~

~~History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321; 2005 a. 25, 49, 71, 74, 177, 178, 323, 361, 460, 479, 483; 2007 a. 1, 20, 96, 97; 2009 a. 2, 28, 89, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).~~

9 **SECTION 11.** 71.28 (5b) (d) 1. of the statutes is amended to read:

10 71.28 (5b) (d) 1. ~~Subsection~~ For taxable years beginning before January 1,
 11 2011, sub. (4) (e) to (h), as it applies to the credit under sub. (4), applies to the credit
 12 under this subsection.

~~History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 382, 401; s. 13.92 (1) (bm) 2.~~

13 **SECTION 12.** 71.28 (5b) (d) 1m. of the statutes is created to read:

14 71.28 (5b) (d) 1m. For taxable years beginning after December 31, 2010, sub.
 15 (4) (e), (g), and (h), as it applies to the credit under sub. (4), applies to the credit under
 16 this subsection.

17 **SECTION 13.** 71.28 (5b) (d) 4. of the statutes is created to read:

18 71.28 (5b) (d) 4. For taxable years beginning after December 31, 2010, if the
 19 allowable amount of the claim under par. (b) exceeds the tax otherwise due under s.
 20 71.23, the amount of the claim not used to offset the tax due shall be certified by the
 21 department of revenue to the department of administration for payment by check,

BILL

1 share draft, or other draft drawn from the appropriation account under s. 20.835 (2)
2 (ba).

3 **SECTION 14.** 71.30 (3) (eop) of the statutes is amended to read:

4 71.30 (3) (eop) Early stage seed investment credit under s. 71.28 (5b), except
5 as provided under par. (f).

History: 1987 a. 312; 1987 a. 411 ss. 144, 145, 182 to 185; 1989 a. 31, 56; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 33, 99, 135, 255; 2005 a. 25, 74, 361, 479, 483; 2007 a. 20, 226; 2009 a. 2, 28, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).

6 **SECTION 15.** 71.30 (3) (f) of the statutes is amended to read:

7 71.30 (3) (f) The total of farmland preservation credit under subch. IX,
8 farmland tax relief credit under s. 71.28 (2m), dairy manufacturing facility
9 investment credit under s. 71.28 (3p), jobs credit under s. 71.28 (3q), meat processing
10 facility investment credit under s. 71.28 (3r), woody biomass harvesting and
11 processing credit under s. 71.28 (3rm), food processing plant and food warehouse
12 investment credit under s. 71.28 (3rn), enterprise zone jobs credit under s. 71.28
13 (3w), early stage ~~seed~~ ^{Seed} investment credit under s. 71.28 (5b) (d) 4., film production
14 services credit under s. 71.28 (5f), film production company investment credit under
15 s. 71.28 (5h), beginning farmer and farm asset owner tax credit under s. 71.28 (8r),
16 and estimated tax payments under s. 71.29.

NOTE: NOTE: Par. (f) is shown as affected by 2 acts of the 2009 Wisconsin Legislature and as merged by the legislative reference bureau under s. 13.92 (2) (i). The cross-reference to s. 71.28 (3rm) was changed from s. 71.28 (3rm) by the legislative reference bureau under s. 13.92 (1) (bm) 2. to reflect the renumbering under s. 13.92 (1) (bm) 2. of s. 71.28 (3rm), as created by 2009 Wis. Act 295. NOTE:

History: 1987 a. 312; 1987 a. 411 ss. 144, 145, 182 to 185; 1989 a. 31, 56; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 33, 99, 135, 255; 2005 a. 25, 74, 361, 479, 483; 2007 a. 20, 226; 2009 a. 2, 28, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).

17 **SECTION 16.** 71.47 (5b) (d) 1. of the statutes is amended to read:

18 71.47 (5b) (d) 1. Section For taxable years beginning before January 1, 2011,
19 s. 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit
20 under this subsection.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; s. 13.92 (1) (bm) 2.

21 **SECTION 17.** 71.47 (5b) (d) 1m. of the statutes is created to read:

· **BILL****SECTION 17**

1 71.47 (5b) (d) 1m. For taxable years beginning after December 31, 2010, s.
2 71.28 (4) (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the
3 credit under this subsection.

4 **SECTION 18.** 71.47 (5b) (d) 4. ↓ of the statutes is created to read:

5 71.47 (5b) (d) 4. For taxable years beginning after December 31, 2010, if the
6 allowable amount of the claim under par. (b) exceeds the tax otherwise due under s.
7 71.43, the amount of the claim not used to offset the tax due shall be certified by the
8 department of revenue to the department of administration for payment by check,
9 share draft, or other draft drawn from the appropriation account under s. 20.835 (2)
10 (ba). ✓

11 **SECTION 19.** 71.49 (1) (eop) ↓ of the statutes is amended to read:

12 71.49 (1) (eop) Early stage seed investment credit under s. 71.47 (5b), except
13 as provided under par. (f).

History: 1987 a. 312, 411; 1989 a. 31, 56; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27; 2001 a. 16; 2003 a. 99, 135, 255; 2005 a. 74, 361, 479, 483; 2007 a. 20; 2009 a. 2, 28, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).

14 **SECTION 20.** 71.49 (1) (f) ✓ of the statutes is amended to read:

15 71.49 (1) (f) The total of farmland preservation credit under subch. IX,
16 farmland tax relief credit under s. 71.47 (2m), dairy manufacturing facility
17 investment credit under s. 71.47 (3p), jobs credit under s. 71.47 (3q), meat processing
18 facility investment credit under s. 71.47 (3r), woody biomass harvesting and
19 processing credit under s. 71.47 (3rm), food processing plant and food warehouse
20 investment credit under s. 71.47 (3rn), enterprise zone jobs credit under s. 71.47
21 (3w), early stage ^{Seed} ~~open~~ investment credit under s. 71.47 (5b) (d) 4. ✓, film production
22 services credit under s. 71.47 (5f), film production company investment credit under
23 s. 71.47 (5h), beginning farmer and farm asset owner tax credit under s. 71.47 (8r),
24 and estimated tax payments under s. 71.48.

BILL

1 ~~NOTE: NOTE: NOTE: Par. (1) is shown as affected by acts of the 2009 Wisconsin Legislature and as merged by the legislative reference bureau under s. 13.92~~
2 ~~(2)(i). The cross-reference to s. 71.47 (3rm) was changed from s. 71.47 (3rm) by the legislative reference bureau under s. 13.92 (1) (bm) 2. to reflect the renumbering~~
3 ~~under s. 13.92 (1) (bm) 2. of s. 71.47 (3rm), as created by 2009 Wis. Act 295. NOTE:~~

~~History: 1987 a. 312, 411; 1989 a. 31, 56; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27; 2001 a. 16; 2003 a. 99, 135, 255; 2005 a. 74, 361, 499, 483; 2007 a. 20; 2009 a. 2, 28, 265, 269, 295, 332; s. 13.92 (1) (bm) 2., (2) (i).~~

4 **SECTION 21. Effective date.**

5 (1) This act takes effect on the day after publication of the 2011-2013 biennial
6 budget act.

7 (END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0800/1dn

JK:./:....

wly

Date

Representative Barca:

stats. Please review this draft carefully to ensure that it is consistent with your intent. Under s. 16.47 (2), no bill containing an appropriation or increasing or decreasing state revenues by more than \$10,000 annually may be passed by either house until the budget bill is passed, unless the bill is accompanied by a statement from the governor, the joint committee on finance, or the organization committee of either house. ✓
However, under s. 16.47 (2), a bill that affects state finances by no more than \$100,000 biennially may be passed by both houses before passage of the budget if the organization committee of each house recommends the bill, and the bill is accompanied by an "emergency" statement. Because the bill's fiscal impact *may* exceed the dollar amount limitations under s. 16.47 (2), it may need to be accompanied by an emergency statement if it is your intent to pass the bill before passing the budget. *

bill's Also, because the budget bill repeals and recreates the appropriation schedule, the ~~draft's~~ effective date is the day after publication of the biennial budget act. This is intended to prevent the inadvertent repeal of the appropriation created in the ~~draft~~ bill.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0800/1dn
JK:wlj:md

December 29, 2010

Representative Barca:

Please review this draft carefully to ensure that it is consistent with your intent. Under s. 16.47 (2), stats., no bill containing an appropriation or increasing or decreasing state revenues by more than \$10,000 annually may be passed by either house until the budget bill is passed, unless the bill is accompanied by a statement from the governor, the joint committee on finance, or the organization committee of either house. However, under s. 16.47 (2), stats., a bill that affects state finances by no more than \$100,000 biennially may be passed by both houses before passage of the budget if the organization committee of each house recommends the bill, and the bill is accompanied by an "emergency" statement. Because the bill's fiscal impact may exceed the dollar amount limitations under s. 16.47 (2), stats., it may need to be accompanied by an emergency statement if it is your intent to pass the bill before passing the budget.

Also, because the budget bill repeals and recreates the appropriation schedule, the bill's effective date is the day after publication of the biennial budget act. This is intended to prevent the inadvertent repeal of the appropriation created in the bill.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

Parisi, Lori

From: Egerer, Matt
Sent: Monday, January 24, 2011 1:46 PM
To: LRB.Legal
Subject: Draft Review: LRB 11-0800/1 Topic: Making early stage seed and angel investment credits refundable

Please Jacket LRB 11-0800/1 for the ASSEMBLY.