

1 50.065 (2) (b) 3. Information maintained by the department of ~~regulation and~~
2 ~~licensing~~ safety and professional services regarding the status of the person's
3 credentials, if applicable.

4 *~~0808/2.223~~* SECTION 374. 50.065 (4m) (a) 5. of the statutes is amended to
5 read:

6 50.065 (4m) (a) 5. That, in the case of a position for which the person must be
7 credentialed by the department of ~~regulation and licensing~~ safety and professional
8 services, the person's credential is not current or is limited so as to restrict the person
9 from providing adequate care to a client.

10 *~~0808/2.224~~* SECTION 375. 50.065 (4m) (b) 5. of the statutes is amended to
11 read:

12 50.065 (4m) (b) 5. That, in the case of a position for which the person must be
13 credentialed by the department of ~~regulation and licensing~~ safety and professional
14 services, the person's credential is not current or is limited so as to restrict the person
15 from providing adequate care to a client.

16 *~~0808/2.225~~* SECTION 376. 50.36 (1) of the statutes is amended to read:

17 50.36 (1) The department shall promulgate, adopt, amend and enforce such
18 rules and standards for hospitals for the construction, maintenance and operation
19 of the hospitals deemed necessary to provide safe and adequate care and treatment
20 of the patients in the hospitals and to protect the health and safety of the patients
21 and employees; and nothing contained herein shall pertain to a person licensed to
22 practice medicine and surgery or dentistry. The building codes and construction
23 standards of the department of ~~commerce~~ safety and professional services shall
24 apply to all hospitals and the department may adopt additional construction codes
25 and standards for hospitals, provided they are not lower than the requirements of

1 the department of ~~commerce~~ safety and professional services. Except for the
2 construction codes and standards of the department of ~~commerce~~ safety and
3 professional services and except as provided in s. 50.39 (3), the department shall be
4 the sole agency to adopt and enforce rules and standards pertaining to hospitals.

5 ***-0808/2.226* SECTION 377.** 50.36 (6) of the statutes is amended to read:

6 50.36 (6) If the department receives a credible complaint that a pharmacy
7 located in a hospital has violated its duty to dispense contraceptive drugs and devices
8 under s. 450.095 (2), the department shall refer the complaint to the department of
9 ~~regulation and licensing~~ safety and professional services.

10 ***-0805/P2.19* SECTION 378.** 51.35 (5) of the statutes is amended to read:

11 51.35 (5) RESIDENTIAL LIVING ARRANGEMENTS; TRANSITIONARY SERVICES. The
12 department and any person, director, or board authorized to discharge or transfer
13 patients under this section shall ensure that a proper residential living arrangement
14 and the necessary transitional services are available and provided for the patient
15 being discharged or transferred. Under this subsection, a proper residential living
16 arrangement may not include a shelter facility, as defined under s. ~~560.9808~~
17 234.5608 (1) (d), unless the discharge or transfer to the shelter facility is made on an
18 emergency basis for a period not to exceed 10 days.

19 ***-0808/2.227* SECTION 379.** 51.42 (7) (a) 7. of the statutes is amended to read:

20 51.42 (7) (a) 7. Develop a program in consultation with the department of
21 ~~regulation and licensing~~ safety and professional services to use voluntary,
22 uncompensated services of licensed or certified professionals to assist the
23 department of health services in evaluating community mental health programs in
24 exchange for continuing education credits for the professionals under ss. 448.40 (2)
25 (e) and 455.065 (5).

1 ***-0808/2.228* SECTION 380.** 55.043 (4) (b) 5. of the statutes is amended to read:

2 55.043 (4) (b) 5. Refer the case to the department of ~~regulation and licensing~~
3 safety and professional services if the financial exploitation, neglect, self-neglect, or
4 abuse involves an individual who is required to hold a credential, as defined in s.
5 440.01 (2) (a), under chs. 440 to 460.

6 ***-0808/2.229* SECTION 381.** 59.27 (10) of the statutes is amended to read:

7 59.27 (10) To enforce in the county all general orders of the department of
8 ~~commerce~~ safety and professional services relating to the sale, transportation and
9 storage of explosives.

10 ***-1059/P3.131* SECTION 382.** 59.57 (1) (a) of the statutes is amended to read:

11 59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create
12 a county industrial development agency or to any nonprofit agency organized to
13 engage or engaging in activities described in this paragraph, appoint an executive
14 officer and provide a staff and facilities to promote and develop the resources of the
15 county and of its component municipalities. To this end the agency may, without
16 limitation because of enumeration, develop data regarding the industrial needs,
17 advantages and sites in the county, acquaint the purchaser with the products of the
18 county by promotional activities, coordinate its work with that of the county
19 planning commission, the ~~department of commerce~~ Wisconsin Economic
20 Development Corporation, and private credit development corporations, and do all
21 things necessary to provide for the continued improvement of the industrial climate
22 of the county.

23 ***-0808/2.230* SECTION 383.** 59.57 (1) (b) of the statutes is amended to read:

24 59.57 (1) (b) If a county with a population of 500,000 or more appropriates
25 money under par. (a) to fund nonprofit agencies, the county shall have a goal of

1 expending 20% of the money appropriated for this purpose to fund a nonprofit agency
2 that is actively managed by minority group members, as defined in s. ~~560.036~~ 490.04
3 (1) (f), and that principally serves minority group members.

4 ***-1369/1.4* SECTION 384.** 59.69 (4c) of the statutes is amended to read:

5 59.69 (4c) CONSTRUCTION SITE ORDINANCE LIMITS. Except as provided in s. ~~281.33~~
6 ~~(3m)~~ (f) 101.1206 (5m), an ordinance that is enacted under sub. (4) may only include
7 provisions that are related to construction site erosion control if those provisions are
8 limited to sites where the construction activities do not include the construction of
9 a building.

10 ***-0808/2.231* SECTION 385.** 59.691 (2) (b) 1. of the statutes is amended to read:

11 59.691 (2) (b) 1. A county is not required to give the notice under par. (a) at the
12 time that it issues a building permit if the county issues the building permit on a
13 standard building permit form prescribed by the department of ~~commerce~~ safety and
14 professional services.

15 ***-1059/P3.132* SECTION 386.** 60.23 (4) (c) of the statutes is amended to read:

16 60.23 (4) (c) Coordinate its activities with the county planning commission, the
17 ~~department of commerce~~ Wisconsin Economic Development Corporation, and
18 private credit development organizations.

19 ***-0808/2.232* SECTION 387.** 60.625 (2) (b) 1. of the statutes is amended to read:

20 60.625 (2) (b) 1. A town is not required to give the notice under par. (a) at the
21 time that it issues a building permit if the town issues the building permit on a
22 standard building permit form prescribed by the department of ~~commerce~~ safety and
23 professional services.

24 ***-0808/2.233* SECTION 388.** 60.71 (4) (b) of the statutes is amended to read:

1 60.71 (4) (b) The town board shall publish a class 2 notice, under ch. 985, of the
2 hearing. The notice shall contain an announcement of the hearing and a description
3 of the boundaries of the proposed town sanitary district. The town board shall mail
4 the notice to the department of ~~commerce~~ safety and professional services and the
5 department of natural resources at least 10 days prior to the hearing.

6 ***-0808/2.234* SECTION 389.** 60.71 (4) (c) of the statutes is amended to read:

7 60.71 (4) (c) Any person may file written comments on the formation of the
8 district with the town clerk. Any owner of property within the boundary of the
9 proposed district may appear at the hearing and offer objections, criticisms or
10 suggestions as to the necessity of the proposed district and the question of whether
11 his or her property will be benefited by the establishment of the district. A
12 representative of the department of ~~commerce~~ safety and professional services and
13 of the department of natural resources may attend the hearing and advise the town
14 board.

15 ***-1059/P3.133* SECTION 390.** 60.85 (14) of the statutes is repealed.

16 ***-0808/2.235* SECTION 391.** 61.352 (2) (b) 1. of the statutes is amended to read:

17 61.352 (2) (b) 1. A village is not required to give the notice under par. (a) at the
18 time that it issues a building permit if the village issues the building permit on a
19 standard building permit form prescribed by the department of ~~commerce~~ safety and
20 professional services.

21 ***-0808/2.236* SECTION 392.** 62.232 (2) (b) 1. of the statutes is amended to read:

22 62.232 (2) (b) 1. A city is not required to give the notice under par. (a) at the time
23 that it issues a building permit if the city issues the building permit on a standard
24 building permit form prescribed by the department of ~~commerce~~ safety and
25 professional services.

1 ***-0808/2.237* SECTION 393.** 66.0211 (5) of the statutes is amended to read:

2 66.0211 (5) CERTIFICATION OF INCORPORATION. If a majority of the votes in an
3 incorporation referendum are cast in favor of a village or city, the clerk of the circuit
4 court shall certify the fact to the secretary of state and supply the secretary of state
5 with a copy of a description of the legal boundaries of the village or city and the
6 associated population and a copy of a plat of the village or city. Within 10 days of
7 receipt of the description and plat, the secretary of state shall forward 2 copies to the
8 department of transportation and one copy each to the department of
9 administration, and the department of revenue ~~and the department of commerce.~~
10 The secretary of state shall issue a certificate of incorporation and record the
11 certificate.

12 ***-1059/P3.134* SECTION 394.** 66.0211 (5) of the statutes is amended to read:

13 66.0211 (5) CERTIFICATION OF INCORPORATION. If a majority of the votes in an
14 incorporation referendum are cast in favor of a village or city, the clerk of the circuit
15 court shall certify the fact to the secretary of state and supply the secretary of state
16 with a copy of a description of the legal boundaries of the village or city and the
17 associated population and a copy of a plat of the village or city. Within 10 days of
18 receipt of the description and plat, the secretary of state shall forward 2 copies to the
19 department of transportation and one copy each to the department of
20 administration, and the department of revenue ~~and the department of commerce.~~
21 The secretary of state shall issue a certificate of incorporation and record the
22 certificate.

23 ***-0808/2.238* SECTION 395.** 66.0309 (3) (a) 3. of the statutes is repealed.

24 ***-1059/P3.135* SECTION 396.** 66.1103 (4m) (a) 1. of the statutes is amended
25 to read:

1 66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the
2 revenue agreement, has given a notice of intent to enter into the agreement, on a
3 form prescribed under s. ~~560.034~~ 238.11 (1), to the ~~department of commerce~~
4 Wisconsin Economic Development Corporation and to any collective bargaining
5 agent in this state with whom the person has a collective bargaining agreement.

6 ***-1059/P3.136* SECTION 397.** 66.1103 (4m) (a) 2. of the statutes is amended
7 to read:

8 66.1103 (4m) (a) 2. The municipality or county has received an estimate issued
9 under s. ~~560.034~~ 238.11 (5) (a), and the ~~department of commerce~~ Wisconsin Economic
10 Development Corporation has estimated whether the project which the municipality
11 or county would finance under the revenue agreement is expected to eliminate,
12 create, or maintain jobs on the project site and elsewhere in this state and the net
13 number of jobs expected to be eliminated, created, or maintained as a result of the
14 project.

15 ***-1059/P3.137* SECTION 398.** 66.1103 (4m) (b) of the statutes is amended to
16 read:

17 66.1103 (4m) (b) Any revenue agreement which an eligible participant enters
18 into with a municipality or county to finance a project shall require the eligible
19 participant to submit to the ~~department of commerce~~ Wisconsin Economic
20 Development Corporation within 12 months after the project is completed or 2 years
21 after a revenue bond is issued to finance the project, whichever is sooner, on a form
22 prescribed under s. ~~560.034~~ 238.11 (1), the net number of jobs eliminated, created,
23 or maintained on the project site and elsewhere in this state as a result of the project.

24 ***-1059/P3.138* SECTION 399.** 66.1103 (4s) (a) 1. of the statutes is amended to
25 read:

1 66.1103 (4s) (a) 1. ~~“Department”~~ “Corporation” means the ~~department of~~
2 ~~commerce~~ Wisconsin Economic Development Corporation.

3 ***-1059/P3.139* SECTION 400.** 66.1103 (4s) (b) 3. of the statutes is amended to
4 read:

5 66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection
6 to the ~~department~~ corporation, to the governing body of each municipality or county
7 within which a lost job exists and to any collective bargaining agent in this state with
8 which the employer has a collective bargaining agreement at the project site or at a
9 site where a lost job exists.

10 ***-1059/P3.140* SECTION 401.** 66.1103 (4s) (b) 4. of the statutes is amended to
11 read:

12 66.1103 (4s) (b) 4. The employer shall submit a report to the ~~department~~
13 corporation every 3 months during the first year after the construction of the project
14 is completed. The reports shall provide information about new jobs, lost jobs, and
15 offers of employment made to persons who were formerly employed at lost jobs. The
16 4th report shall be the final report. The form and content of the reports shall be
17 prescribed by the ~~department~~ corporation under par. (d).

18 ***-1059/P3.141* SECTION 402.** 66.1103 (4s) (d) of the statutes is amended to
19 read:

20 66.1103 (4s) (d) The ~~department~~ corporation shall administer this subsection
21 and shall prescribe forms for certification and reports under par. (b).

22 ***-1059/P3.142* SECTION 403.** 66.1103 (10) (c) of the statutes is amended to
23 read:

24 66.1103 (10) (c) A copy of the initial resolution together with a statement
25 indicating when the public notice required under par. (b) was published shall be filed

1 with the ~~secretary of commerce~~ Wisconsin Economic Development Corporation
2 within 20 days following publication of notice. Prior to the closing of the bond issue,
3 the ~~secretary~~ corporation may require additional information from the eligible
4 participant or the municipality or county. After the closing of the bond issue, the
5 ~~secretary~~ corporation shall be notified of the closing date, any substantive changes
6 made to documents previously filed with the ~~secretary~~ corporation, and the principal
7 amount of the financing.

8 ***-1059/P3.143*** SECTION 404. 66.1103 (10) (g) of the statutes is amended to
9 read:

10 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial
11 resolution a document which provides a good faith estimate of attorney fees which
12 will be paid from bond proceeds is filed with the clerk of the municipality or county
13 and the ~~department of commerce~~ Wisconsin Economic Development Corporation.

14 ***-1059/P3.144*** SECTION 405. 66.1104 of the statutes is repealed.

15 ***-1059/P3.145*** SECTION 406. 66.1105 (13) of the statutes is repealed.

16 ***-0808/2.239*** SECTION 407. 67.05 (6a) (bg) 2. of the statutes is amended to
17 read:

18 67.05 (6a) (bg) 2. The department of ~~commerce~~ safety and professional services
19 shall determine for each grade level in which pupils attended school in a building
20 described in subd. 1., the average cost per square foot for, and the average number
21 of square feet per pupil included in, 2 recently constructed school buildings that were
22 designed to serve pupils of that grade level, as selected by that department.

23 ***-1059/P3.146*** SECTION 408. 67.05 (6a) (bg) 2. of the statutes is amended to
24 read:

1 67.05 (6a) (bg) 2. The department of ~~commerce~~ safety and professional services
2 shall determine for each grade level in which pupils attended school in a building
3 described in subd. 1., the average cost per square foot for, and the average number
4 of square feet per pupil included in, 2 recently constructed school buildings that were
5 designed to serve pupils of that grade level, as selected by that department.

6 *~~-0808/2.240~~* SECTION 409. 67.12 (12) (e) 2r. b. of the statutes is amended to
7 read:

8 67.12 (12) (e) 2r. b. The department of ~~commerce~~ safety and professional
9 services shall determine, for each grade level in which pupils attended school in a
10 building described in subd. 2r. a., the average cost per square foot for, and the average
11 number of square feet per pupil included in, 2 recently constructed school buildings
12 that were designed to serve pupils of that grade level, as selected by that department.

13 *~~-1059/P3.147~~* SECTION 410. 67.12 (12) (e) 2r. b. of the statutes is amended
14 to read:

15 67.12 (12) (e) 2r. b. The department of ~~commerce~~ safety and professional
16 services shall determine, for each grade level in which pupils attended school in a
17 building described in subd. 2r. a., the average cost per square foot for, and the average
18 number of square feet per pupil included in, 2 recently constructed school buildings
19 that were designed to serve pupils of that grade level, as selected by that department.

20 *~~-1059/P3.148~~* SECTION 411. 71.05 (24) (a) 4. of the statutes is amended to
21 read:

22 71.05 (24) (a) 4. "Qualified new business venture" means a business certified
23 by the department of ~~commerce~~ under s. 238.20 or s. 560.2085, 2009 stats.

24 *~~-1059/P3.149~~* SECTION 412. 71.07 (2dd) (b) of the statutes is amended to
25 read:

1 71.07 (2dd) (b) Except as provided in s. 73.03 (35), for any taxable year for
2 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
3 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
4 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
5 or entitled a person may credit against taxes otherwise due under this subchapter
6 employment-related day care expenses, up to \$1,200 for each qualifying individual.

7 ***-1059/P3.150* SECTION 413.** 71.07 (2de) (a) (intro.) of the statutes is amended
8 to read:

9 71.07 (2de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
10 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
11 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
12 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
13 or entitled the person may claim as a credit against taxes otherwise due under this
14 subchapter an amount equal to 7.5% of the amount that the person expends to
15 remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or
16 to restore soil or groundwater that is affected by environmental pollution, as defined
17 in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

18 ***-1059/P3.151* SECTION 414.** 71.07 (2de) (a) 1. of the statutes is amended to
19 read:

20 71.07 (2de) (a) 1. Begins the work, other than planning and investigating, for
21 which the credit is claimed after the area that includes the site where the work is
22 done is designated a development zone under s. 560.71, 2009 stats., or an enterprise
23 development zone under s. 560.797, 2009 stats., and after the claimant is certified
24 under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

1 ***-1059/P3.152* SECTION 415.** 71.07 (2di) (a) (intro.) of the statutes is amended
2 to read:

3 71.07 (2di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
4 for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,
5 to claim tax benefits, any person may claim as a credit against taxes otherwise due
6 under this chapter 2.5% of the purchase price of depreciable, tangible personal
7 property, or 1.75% of the purchase price of depreciable, tangible personal property
8 that is expensed under section 179 of the internal revenue code for purposes of the
9 taxes under this chapter, except that:

10 ***-1059/P3.153* SECTION 416.** 71.07 (2di) (a) 1. of the statutes is amended to
11 read:

12 71.07 (2di) (a) 1. The investment must be in property that is purchased after
13 the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that
14 is used for at least 50% of its use in the conduct of the person's business operations
15 at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the
16 property is mobile, the base of operations of the property for at least 50% of its use
17 must be a location in a development zone.

18 ***-1059/P3.154* SECTION 417.** 71.07 (2di) (b) 2. of the statutes is amended to
19 read:

20 71.07 (2di) (b) 2. If the claimant is located on an Indian reservation, as defined
21 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
22 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
23 enterprise, and if the allowable amount of the credit under this subsection exceeds
24 the taxes otherwise due under this chapter on or measured by the claimant's income,
25 the amount of the credit not used as an offset against those taxes shall be certified

1 to the department of administration for payment to the claimant by check, share
2 draft or other draft. In this subdivision, "tribal enterprise" means a business that
3 is at least 51% owned and controlled by the governing body of one or more Indian
4 tribes, is actively managed by the governing body, or by the designee of the governing
5 body, of one or more Indian tribes and is currently performing a useful business
6 function.

7 ***-1059/P3.155* SECTION 418.** 71.07 (2di) (b) 3. of the statutes is amended to
8 read:

9 71.07 (2di) (b) 3. Partnerships, limited liability companies and tax-option
10 corporations may not claim the credit under this subsection, but the eligibility for,
11 and amount of, that credit shall be determined on the basis of their economic activity,
12 not that of their shareholders, partners or members. The corporation, partnership
13 or company shall compute the amount of the credit that may be claimed by each of
14 its shareholders, partners or members and shall provide that information to each of
15 its shareholders, partners or members. Partners, members of limited liability
16 companies and shareholders of tax-option corporations may claim the credit based
17 on the partnership's, company's or corporation's activities in proportion to their
18 ownership interest and may offset it against the tax attributable to their income from
19 the partnership's, company's or corporation's business operations in the
20 development zone; except that partners, members, and shareholders in a
21 development zone under s. 560.795 (1) (e), 2009 stats., may offset the credit against
22 the amount of the tax attributable to their income from all of the partnership's,
23 company's, or corporation's business operations; and against the tax attributable to
24 their income from the partnership's, company's or corporation's directly related
25 business operations.

1 ***-1059/P3.156* SECTION 419.** 71.07 (2di) (d) 1. of the statutes is amended to
2 read:

3 71.07 (2di) (d) 1. A copy of a verification from the department of commerce that
4 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

5 ***-1059/P3.157* SECTION 420.** 71.07 (2di) (f) of the statutes is amended to read:

6 71.07 (2di) (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
7 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
8 credits under this subsection for the taxable year that includes the day on which the
9 person becomes ineligible for tax benefits or succeeding taxable years and that
10 person may carry over no unused credits from previous years to offset tax under this
11 chapter for the taxable year that includes the day on which the person becomes
12 ineligible for tax benefits or succeeding taxable years.

13 ***-1059/P3.158* SECTION 421.** 71.07 (2di) (g) of the statutes is amended to read:

14 71.07 (2di) (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
15 claim tax benefits ceases business operations in the development zone during any of
16 the taxable years that that zone exists, that person may not carry over to any taxable
17 year following the year during which operations cease any unused credits from the
18 taxable year during which operations cease or from previous taxable years.

19 ***-1059/P3.159* SECTION 422.** 71.07 (2dj) (am) (intro.) of the statutes is
20 amended to read:

21 71.07 (2dj) (am) (intro.) Except as provided under par. (f) or s. 73.03 (35) for any
22 taxable year for which the person is certified under s. 560.765 (3), 2009 stats., for tax
23 benefits, any person may claim as a credit against taxes otherwise due under this
24 chapter an amount calculated as follows:

1 ***-1059/P3.160* SECTION 423.** 71.07 (2dj) (am) 4. a. of the statutes is amended
2 to read:

3 71.07 (2dj) (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax
4 benefits before January 1, 1992, modify “qualified wages” as defined in section 51 (b)
5 of the internal revenue code to exclude wages paid before the claimant is certified for
6 tax benefits and to exclude wages that are paid to employees for work at any location
7 that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes
8 of this subd. 4. a., mobile employees work at their base of operations and leased or
9 rented employees work at the location where they perform services.

10 ***-1059/P3.161* SECTION 424.** 71.07 (2dj) (am) 4. b. of the statutes is amended
11 to read:

12 71.07 (2dj) (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax
13 benefits after December 31, 1991, modify “qualified wages” as defined in section 51
14 (b) of the internal revenue code to exclude wages paid before the claimant is certified
15 for tax benefits and to exclude wages that are paid to employees for work at any
16 location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For
17 purposes of this subd. 4. b., mobile employees and leased or rented employees work
18 at their base of operations.

19 ***-1059/P3.162* SECTION 425.** 71.07 (2dj) (am) 4c. of the statutes is amended
20 to read:

21 71.07 (2dj) (am) 4c. Modify the rule for ineligible individuals under section 51
22 (i) (1) of the internal revenue code to allow credit for the wages of related individuals
23 paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
24 enterprise, as defined in sub. (2di) (b) 2., if the Indian business or tribal enterprise
25 is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

1 ***-1059/P3.163* SECTION 426.** 71.07 (2dj) (am) 4t. of the statutes is amended
2 to read:

3 71.07 (2dj) (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits
4 before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that
5 for leased or rented employees, except employees of a leasing agency certified for tax
6 benefits who perform services directly for the agency in a development zone, the
7 minimum employment periods apply to the time that they perform services in a
8 development zone for a single lessee or renter, not to their employment by the leasing
9 agency.

10 ***-1059/P3.164* SECTION 427.** 71.07 (2dj) (e) 1. of the statutes is amended to
11 read:

12 71.07 (2dj) (e) 1. A copy of the claimant's certification for tax benefits under s.
13 560.765 (3), 2009 stats.

14 ***-1059/P3.165* SECTION 428.** 71.07 (2dj) (e) 3. a. of the statutes is amended
15 to read:

16 71.07 (2dj) (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits
17 before January 1, 1992, a statement from the department of commerce verifying the
18 amount of qualifying wages and verifying that the employees were hired for work
19 only in a development zone or are mobile employees whose base of operations is in
20 a development zone.

21 ***-1059/P3.166* SECTION 429.** 71.07 (2dj) (e) 3. b. of the statutes is amended
22 to read:

23 71.07 (2dj) (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits
24 after December 31, 1991, a statement from the department of commerce verifying the
25 amount of qualifying wages and verifying that the employees were hired for work

1 only in a development zone or are mobile employees or leased or rented employees
2 whose base of operations is in a development zone.

3 ***-1059/P3.167* SECTION 430.** 71.07 (2dL) (a) of the statutes is amended to
4 read:

5 71.07 (2dL) (a) Except as provided in pars. (ag), (ar), (bm) and (f) and s. 73.03
6 (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009
7 stats., for tax benefits, any person may claim as a credit against taxes otherwise due
8 under this subchapter an amount equal to 2.5% of the amount expended by that
9 person to acquire, construct, rehabilitate or repair real property in a development
10 zone under subch. VI of ch. 560, 2009 stats.

11 ***-1059/P3.168* SECTION 431.** 71.07 (2dL) (ag) of the statutes is amended to
12 read:

13 71.07 (2dL) (ag) If the credit under par. (a) is claimed for an amount expended
14 to construct, rehabilitate, remodel or repair property, the claimant must have begun
15 the physical work of construction, rehabilitation, remodeling or repair, or any
16 demolition or destruction in preparation for the physical work, after the place where
17 the property is located was designated a development zone under s. 560.71, 2009
18 stats., and the completed project must be placed in service after the claimant is
19 certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, "physical
20 work" does not include preliminary activities such as planning, designing, securing
21 financing, researching, developing specifications or stabilizing the property to
22 prevent deterioration.

23 ***-1059/P3.169* SECTION 432.** 71.07 (2dL) (ar) of the statutes is amended to
24 read:

1 71.07 (2dL) (ar) If the credit under par. (a) is claimed for an amount expended
2 to acquire property, the property must have been acquired by the claimant after the
3 place where the property is located was designated a development zone under s.
4 560.71, 2009 stats., and the completed project must be placed in service after the
5 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the
6 property must not have been previously owned by the claimant or a related person
7 during the 2 years prior to the designation of the development zone under s. 560.71,
8 2009 stats. No credit is allowed for an amount expended to acquire property until
9 the property, either in its original state as acquired by the claimant or as
10 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

11 ***-1059/P3.170* SECTION 433.** 71.07 (2dL) (bm) of the statutes is amended to
12 read:

13 71.07 (2dL) (bm) In calculating the credit under par. (a) a claimant shall reduce
14 the amount expended to acquire property by a percentage equal to the percentage of
15 the area of the real property not used for the purposes for which the claimant is
16 certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the
17 amount expended for other purposes by the amount expended on the part of the
18 property not used for the purposes for which the claimant is certified to claim tax
19 benefits under s. 560.765 (3), 2009 stats.

20 ***-1059/P3.171* SECTION 434.** 71.07 (2dL) (c) of the statutes is amended to
21 read:

22 71.07 (2dL) (c) If the claimant is located on an Indian reservation, as defined
23 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
24 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
25 enterprise, as defined in sub. (2di) (b) 2., and if the allowable amount of the credit

1 under par. (a) exceeds the taxes otherwise due under this chapter on or measured by
2 the claimant's income, the amount of the credit not used as an offset against those
3 taxes shall be certified to the department of administration for payment to the
4 claimant by check, share draft or other draft.

5 ***-1059/P3.172* SECTION 435.** 71.07 (2dm) (a) 1. of the statutes is amended to
6 read:

7 71.07 (2dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.
8 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
9 238.398 (5), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
10 or s. 560.7995 (4), 2009 stats.

11 ***-1059/P3.173* SECTION 436.** 71.07 (2dm) (a) 3. of the statutes is amended to
12 read:

13 71.07 (2dm) (a) 3. "Development zone" means a development opportunity zone
14 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
15 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
16 560.7995, 2009 stats.

17 ***-1059/P3.174* SECTION 437.** 71.07 (2dm) (a) 4. of the statutes is amended to
18 read:

19 71.07 (2dm) (a) 4. "Previously owned property" means real property that the
20 claimant or a related person owned during the 2 years prior to the department of
21 commerce or the Wisconsin Economic Development Corporation designating the
22 place where the property is located as a development zone and for which the claimant
23 may not deduct a loss from the sale of the property to, or an exchange of the property
24 with, the related person under section 267 of the Internal Revenue Code, except that
25 section 267 (b) of the Internal Revenue Code is modified so that if the claimant owns

1 any part of the property, rather than 50% ownership, the claimant is subject to
2 section 267 (a) (1) of the Internal Revenue Code for purposes of this subsection.

3 ***-1059/P3.175* SECTION 438.** 71.07 (2dm) (f) 1. of the statutes is amended to
4 read:

5 71.07 (2dm) (f) 1. A copy of ~~a the verification from the department of commerce~~
6 that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3)
7 (a) 4., 2009 stats., or is certified under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or
8 s. or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
9 stats.

10 ***-1059/P3.176* SECTION 439.** 71.07 (2dm) (f) 2. of the statutes is amended to
11 read:

12 71.07 (2dm) (f) 2. A statement from the department of commerce or the
13 Wisconsin Economic Development Corporation verifying the purchase price of the
14 investment and verifying that the investment fulfills the requirements under par.
15 (b).

16 ***-1059/P3.177* SECTION 440.** 71.07 (2dm) (i) of the statutes is amended to
17 read:

18 71.07 (2dm) (i) Partnerships, limited liability companies, and tax-option
19 corporations may not claim the credit under this subsection, but the eligibility for,
20 and the amount of, that credit shall be determined on the basis of their economic
21 activity, not that of their shareholders, partners, or members. The corporation,
22 partnership, or limited liability company shall compute the amount of credit that
23 may be claimed by each of its shareholders, partners, or members and provide that
24 information to its shareholders, partners, or members. Partners, members of limited
25 liability companies, and shareholders of tax-option corporations may claim the

1 credit based on the partnership's, company's, or corporation's activities in proportion
2 to their ownership interest and may offset it against the tax attributable to their
3 income from the partnership's, company's, or corporation's business operations in the
4 development zone; except that partners, members, and shareholders in a
5 development zone under s. 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., may offset
6 the credit against the amount of the tax attributable to their income.

7 ***-1059/P3.178* SECTION 441.** 71.07 (2dm) (j) of the statutes is amended to
8 read:

9 71.07 (2dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
10 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
11 or if a person's certification under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s.
12 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., is
13 revoked, that person may claim no credits under this subsection for the taxable year
14 that includes the day on which the person becomes ineligible for tax benefits, the
15 taxable year that includes the day on which the certification is revoked, or succeeding
16 taxable years, and that person may carry over no unused credits from previous years
17 to offset tax under this chapter for the taxable year that includes the day on which
18 the person becomes ineligible for tax benefits, the taxable year that includes the day
19 on which the certification is revoked, or succeeding taxable years.

20 ***-1059/P3.179* SECTION 442.** 71.07 (2dm) (k) of the statutes is amended to
21 read:

22 71.07 (2dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
23 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
24 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
25 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone

1 during any of the taxable years that that zone exists, that person may not carry over
2 to any taxable year following the year during which operations cease any unused
3 credits from the taxable year during which operations cease or from previous taxable
4 years.

5 ***-1059/P3.180* SECTION 443.** 71.07 (2dr) (a) of the statutes is amended to
6 read:

7 71.07 (2dr) (a) *Credit.* Any person may credit against taxes otherwise due
8 under this chapter an amount equal to 5% of the amount obtained by subtracting
9 from the person's qualified research expenses, as defined in section 41 of the internal
10 revenue code, except that "qualified research expenses" include only expenses
11 incurred by the claimant in a development zone under subch. VI of ch. 560, 2009
12 stats., except that a taxpayer may elect the alternative computation under section
13 41 (c) (4) of the Internal Revenue Code and that election applies until the department
14 permits its revocation and except that "qualified research expenses" do not include
15 compensation used in computing the credit under sub. (2dj) nor research expenses
16 incurred before the claimant is certified for tax benefits under s. 560.765 (3), 2009
17 stats., the person's base amount, as defined in section 41 (c) of the internal revenue
18 code, in a development zone, except that gross receipts used in calculating the base
19 amount means gross receipts from sales attributable to Wisconsin under s. 71.04 (7)
20 (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj) 1. and (dk) 1. and research expenses
21 used in calculating the base amount include research expenses incurred before the
22 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., in a
23 development zone, if the claimant submits with the claimant's return a copy of the
24 claimant's certification for tax benefits under s. 560.765 (3) 2009 stats., and a
25 statement from the department of commerce verifying the claimant's qualified

1 research expenses for research conducted exclusively in a development zone. The
2 rules under s. 73.03 (35) apply to the credit under this paragraph. The rules under
3 sub. (2di) (f) and (g), as they apply to the credit under that subsection, apply to claims
4 under this paragraph. Section 41 (h) of the internal revenue code does not apply to
5 the credit under this paragraph.

6 ***-1059/P3.181* SECTION 444.** 71.07 (2dr) (b) of the statutes is amended to
7 read:

8 71.07 (2dr) (b) *Development opportunity zones.* The development zones
9 research credit under par. (a), as it applies to a person certified under s. 560.765 (3),
10 2009 stats., applies to a person that conducts economic activity in a development
11 opportunity zone under s. 560.795 (1), 2009 stats., and that is entitled to tax benefits
12 under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795 (2), 2009 stats.
13 A development opportunity zone credit under this paragraph may be calculated
14 using expenses incurred by a claimant beginning on the effective date under s.
15 560.795 (2) (a), 2009 stats., of the development opportunity zone designation of the
16 area in which the claimant conducts economic activity.

17 ***-1059/P3.182* SECTION 445.** 71.07 (2ds) (a) 1. of the statutes is amended to
18 read:

19 71.07 (2ds) (a) 1. "Development zone" means a zone designated under s. 560.71,
20 2009 stats.

21 ***-1059/P3.183* SECTION 446.** 71.07 (2ds) (b) of the statutes is amended to
22 read:

23 71.07 (2ds) (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for
24 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
25 for tax benefits, any person may claim as a credit against taxes otherwise due under

1 this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases
2 and rentals of eligible property. Partnerships, limited liability companies and
3 tax-option corporations may not claim the credit under this subsection, but the
4 eligibility for, and the amount of, that credit shall be determined on the basis of their
5 economic activity, not that of their partners, members or shareholders. The
6 partnership, limited liability company or corporation shall compute the amount of
7 credit that may be claimed by each of its partners, members or shareholders and
8 shall provide that information to each of its partners, members or shareholders.
9 Partners, members of a limited liability company and shareholders of tax-option
10 corporations may claim the credit based on the partnership's, company's or
11 corporation's activities in proportion to their ownership interest.

12 ***-1059/P3.184* SECTION 447.** 71.07 (2ds) (d) 1. of the statutes is amended to
13 read:

14 71.07 (2ds) (d) 1. A copy of the claimant's certification for tax benefits under
15 s. 560.765 (3), 2009 stats.

16 ***-1059/P3.185* SECTION 448.** 71.07 (2dx) (a) 2. of the statutes is amended to
17 read:

18 71.07 (2dx) (a) 2. "Development zone" means a development zone under s.
19 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
20 s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s.
21 560.797, 2009 stats., an agricultural development zone under s. 238.398 or s.
22 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
23 560.7995, 2009 stats.

24 ***-1059/P3.186* SECTION 449.** 71.07 (2dx) (b) (intro.) of the statutes is amended
25 to read:

1 71.07 (2dx) (b) *Credit*. (intro.) Except as provided in pars. (be) and (bg) and
2 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
3 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
4 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or
5 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3),
6 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against
7 the taxes otherwise due under this chapter the following amounts:

8 ***-1059/P3.187* SECTION 450.** 71.07 (2dx) (b) 2. of the statutes is amended to
9 read:

10 71.07 (2dx) (b) 2. The amount determined by multiplying the amount
11 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
12 of full-time jobs created in a development zone and filled by a member of a targeted
13 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the
14 subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

15 ***-1059/P3.188* SECTION 451.** 71.07 (2dx) (b) 3. of the statutes is amended to
16 read:

17 71.07 (2dx) (b) 3. The amount determined by multiplying the amount
18 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
19 of full-time jobs created in a development zone and not filled by a member of a
20 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
21 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

22 ***-1059/P3.189* SECTION 452.** 71.07 (2dx) (b) 4. of the statutes is amended to
23 read:

24 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
25 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the

1 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
2 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
3 (2dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
4 and for which significant capital investment was made and by then subtracting the
5 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
6 under s. 49.147 (3m) (c) for those jobs.

7 ***-1059/P3.190* SECTION 453.** 71.07 (2dx) (b) 5. of the statutes is amended to
8 read:

9 71.07 (2dx) (b) 5. The amount determined by multiplying the amount
10 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
11 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
12 2009 stats., excluding jobs for which a credit has been claimed under sub. (2dj), in
13 a development zone and not filled by a member of a targeted group and by then
14 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
15 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

16 ***-1059/P3.191* SECTION 454.** 71.07 (2dx) (be) of the statutes is amended to
17 read:

18 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 238.395 (1)
19 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this
20 subsection, including any credits carried over, against the amount of the tax
21 otherwise due under this subchapter attributable to all of the claimant's income and
22 against the tax attributable to income from directly related business operations of
23 the claimant.

24 ***-1059/P3.192* SECTION 455.** 71.07 (2dx) (bg) of the statutes is amended to
25 read:

1 71.07 (2dx) (bg) *Other entities*. For claimants in a development zone under s.
2 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability
3 companies, and tax-option corporations may not claim the credit under this
4 subsection, but the eligibility for, and amount of, that credit shall be determined on
5 the basis of their economic activity, not that of their shareholders, partners, or
6 members. The corporation, partnership, or company shall compute the amount of
7 the credit that may be claimed by each of its shareholders, partners, or members and
8 shall provide that information to each of its shareholders, partners, or members.
9 Partners, members of limited liability companies, and shareholders of tax-option
10 corporations may claim the credit based on the partnership's, company's, or
11 corporation's activities in proportion to their ownership interest and may offset it
12 against the tax attributable to their income.

13 ***-1059/P3.193* SECTION 456.** 71.07 (2dx) (c) of the statutes is amended to
14 read:

15 71.07 (2dx) (c) *Credit precluded*. If the certification of a person for tax benefits
16 under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009
17 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
18 stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
19 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
20 subsection for the taxable year that includes the day on which the certification is
21 revoked; the taxable year that includes the day on which the person becomes
22 ineligible for tax benefits; or succeeding taxable years and that person may not carry
23 over unused credits from previous years to offset tax under this chapter for the
24 taxable year that includes the day on which certification is revoked; the taxable year

1 that includes the day on which the person becomes ineligible for tax benefits; or
2 succeeding taxable years.

3 ***-1059/P3.194* SECTION 457.** 71.07 (2dx) (d) of the statutes is amended to
4 read:

5 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
6 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
7 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.
8 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for
9 tax benefits ceases business operations in the development zone during any of the
10 taxable years that that zone exists, that person may not carry over to any taxable
11 year following the year during which operations cease any unused credits from the
12 taxable year during which operations cease or from previous taxable years.

13 ***-1059/P3.195* SECTION 458.** 71.07 (2dy) (a) of the statutes is amended to
14 read:

15 71.07 (2dy) (a) *Definition.* In this subsection, "claimant" means a person who
16 files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701
17 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703,
18 2009 stats.

19 ***-1059/P3.196* SECTION 459.** 71.07 (2dy) (b) of the statutes is amended to
20 read:

21 71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection
22 and ss. 238.301 to 238.306 or ss. 560.701 to 560.706, 2009 stats., for taxable years
23 beginning after December 31, 2008, a claimant may claim as a credit against the tax
24 imposed under s. 71.02 or 71.08, up to the amount of the tax, the amount authorized
25 for the claimant under s. 238.303 or s. 560.703, 2009 stats.

1 ***-1059/P3.197* SECTION 460.** 71.07 (2dy) (c) 1. of the statutes is amended to
2 read:

3 71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the
4 claimant includes with the claimant's return a copy of the claimant's certification
5 under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice
6 of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

7 ***-1059/P3.198* SECTION 461.** 71.07 (2dy) (c) 2. of the statutes is amended to
8 read:

9 71.07 (2dy) (c) 2. Partnerships, limited liability companies, and tax-option
10 corporations may not claim the credit under this subsection, but the eligibility for,
11 and the amount of, the credit are based on their authorization to claim tax benefits
12 under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company,
13 or tax-option corporation shall compute the amount of credit that each of its
14 partners, members, or shareholders may claim and shall provide that information
15 to each of them. Partners, members of limited liability companies, and shareholders
16 of tax-option corporations may claim the credit in proportion to their ownership
17 interests.

18 ***-1059/P3.199* SECTION 462.** 71.07 (2dy) (d) 2. of the statutes is amended to
19 read:

20 71.07 (2dy) (d) 2. If a claimant's certification is revoked under s. 238.305 or s.
21 560.705, 2009 stats., or if a claimant becomes ineligible for tax benefits under s.
22 238.302 or s. 560.702, 2009 stats., the claimant may not claim credits under this
23 subsection for the taxable year that includes the day on which the certification is
24 revoked; the taxable year that includes the day on which the claimant becomes
25 ineligible for tax benefits; or succeeding taxable years and the claimant may not

1 carry over unused credits from previous years to offset the tax imposed under s. 71.02
2 or 71.08 for the taxable year that includes the day on which certification is revoked;
3 the taxable year that includes the day on which the claimant becomes ineligible for
4 tax benefits; or succeeding taxable years.

5 ***-1059/P3.200* SECTION 463.** 71.07 (3g) (a) (intro.) of the statutes is amended
6 to read:

7 71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
8 73.03 (35m) and 238.23 and s. 560.96, 2009 stats., a business that is certified under
9 s. 238.23 (3) or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes
10 imposed under s. 71.02 an amount equal to the sum of the following, as established
11 under s. 238.23 (3) (c) or s. 560.96 (3) (c), 2009 stats.:

12 ***-1059/P3.201* SECTION 464.** 71.07 (3g) (b) of the statutes is amended to read:

13 71.07 (3g) (b) The department of revenue shall notify the department of
14 commerce or the Wisconsin Economic Development Corporation of all claims under
15 this subsection.

16 ***-1059/P3.202* SECTION 465.** 71.07 (3g) (e) 2. of the statutes is amended to
17 read:

18 71.07 (3g) (e) 2. The investments that relate to the amount described under par.
19 (a) 2. for which a claimant makes a claim under this subsection must be retained for
20 use in the technology zone for the period during which the claimant's business is
21 certified under s. 238.23 (3) or s. 560.96 (3), 2009 stats.

22 ***-1059/P3.203* SECTION 466.** 71.07 (3g) (f) 1. of the statutes is amended to
23 read:

24 71.07 (3g) (f) 1. A copy of ~~a~~ the verification from the department of commerce
25 that the claimant's business is certified under s. 238.23 (3) or s. 560.96 (3), 2009

1 stats., and that the business and the department of commerce have has entered into
2 an agreement under s. 238.23 (3) (d) or s. 560.96 (3) (d), 2009 stats.

3 ***-1059/P3.204* SECTION 467.** 71.07 (3g) (f) 2. of the statutes is amended to
4 read:

5 71.07 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
6 Economic Development Corporation verifying the purchase price of the investment
7 described under par. (a) 2. and verifying that the investment fulfills the requirement
8 under par. (e) 2.

9 ***-1059/P3.205* SECTION 468.** 71.07 (3p) (b) of the statutes is amended to read:

10 71.07 (3p) (b) *Filing claims.* Subject to the limitations provided in this
11 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
12 for taxable years beginning after December 31, 2006, and before January 1, 2015, a
13 claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up
14 to the amount of the tax, an amount equal to 10 percent of the amount the claimant
15 paid in the taxable year for dairy manufacturing modernization or expansion related
16 to the claimant's dairy manufacturing operation.

17 ***-1059/P3.206* SECTION 469.** 71.07 (3p) (c) 2m. a. of the statutes is amended
18 to read:

19 71.07 (3p) (c) 2m. a. The maximum amount of the credits that may be claimed
20 under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is
21 \$600,000, as allocated under s. 560.207, 2009 stats.

22 ***-1059/P3.207* SECTION 470.** 71.07 (3p) (c) 2m. b. of the statutes is amended
23 to read:

24 71.07 (3p) (c) 2m. b. The maximum amount of the credits that may be claimed
25 by all claimants, other than members of dairy cooperatives, under this subsection

1 and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal year
2 thereafter, is \$700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

3 ***-1059/P3.208* SECTION 471.** 71.07 (3p) (c) 2m. bm. of the statutes is amended
4 to read:

5 71.07 (3p) (c) 2m. bm. The maximum amount of the credits that may be claimed
6 by members of dairy cooperatives under this subsection and ss. 71.28 (3p) and 71.47
7 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and
8 the maximum amount of the credits that may be claimed by members of dairy
9 cooperatives under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year
10 2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 93.535
11 or s. 560.207, 2009 stats.

12 ***-1059/P3.209* SECTION 472.** 71.07 (3p) (c) 6. of the statutes is amended to
13 read:

14 71.07 (3p) (c) 6. No credit may be allowed under this subsection unless the
15 claimant submits with the claimant's return a copy of the claimant's credit
16 certification and allocation under s. 93.535 or s. 560.207, 2009 stats.

17 ***-1059/P3.210* SECTION 473.** 71.07 (3q) (a) 1. of the statutes is amended to
18 read:

19 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
20 under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

21 ***-1059/P3.211* SECTION 474.** 71.07 (3q) (a) 2. of the statutes is amended to
22 read:

23 71.07 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
24 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
25 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for

1 taxable years beginning after December 31, 2010, an eligible employee under s.
2 238.16 (1) (b).

3 ***-1059/P3.212* SECTION 475.** 71.07 (3q) (b) (intro.) of the statutes is amended
4 to read:

5 71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
6 subsection and s. 238.16 or s. 560.2055, 2009 stats., for taxable years beginning after
7 December 31, 2009, a claimant may claim as a credit against the taxes imposed under
8 ss. 71.02 and 71.08 any of the following.

9 ***-1059/P3.213* SECTION 476.** 71.07 (3q) (b) 1. of the statutes is amended to
10 read:

11 71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
12 employee in the taxable year, not to exceed 10 percent of such wages, as determined
13 by the Wisconsin Economic Development Corporation under s. 238.16 or the
14 department of commerce under s. 560.2055, 2009 stats.

15 ***-1059/P3.214* SECTION 477.** 71.07 (3q) (b) 2. of the statutes is amended to
16 read:

17 71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
18 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the
19 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

20 ***-1059/P3.215* SECTION 478.** 71.07 (3q) (c) 2. of the statutes is amended to
21 read:

22 71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the
23 claimant includes with the claimant's return a copy of the claimant's certification for
24 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

1 ***-1059/P3.216* SECTION 479.** 71.07 (3q) (c) 3. of the statutes is amended to
2 read:

3 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
4 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
5 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
6 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

7 ***-1059/P3.217* SECTION 480.** 71.07 (3r) (b) of the statutes is amended to read:

8 71.07 (3r) (b) *Filing claims.* Subject to the limitations provided in this
9 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after
10 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
11 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an
12 amount equal to 10 percent of the amount the claimant paid in the taxable year for
13 meat processing modernization or expansion related to the claimant's meat
14 processing operation.

15 ***-1059/P3.218* SECTION 481.** 71.07 (3r) (c) 3. a. of the statutes is amended to
16 read:

17 71.07 (3r) (c) 3. a. The maximum amount of the credits that may be allocated
18 under this subsection and ss. 71.28 (3r) and 71.47 (3r) in fiscal year 2009-10 is
19 \$300,000, as allocated under s. 560.208, 2009 stats.

20 ***-1059/P3.219* SECTION 482.** 71.07 (3r) (c) 3. b. of the statutes is amended to
21 read:

22 71.07 (3r) (c) 3. b. The maximum amount of the credits that may be allocated
23 under this subsection and ss. 71.28 (3r) and 71.47 (3r) in fiscal year 2010-11, and in
24 each fiscal year thereafter, is \$700,000, as allocated under s. 238.19 or s. 560.208,
25 2009 stats.

1 ***-1059/P3.220* SECTION 483.** 71.07 (3r) (c) 6. of the statutes is amended to
2 read:

3 71.07 (3r) (c) 6. No credit may be allowed under this subsection unless the
4 claimant submits with the claimant's return a copy of the claimant's credit
5 certification and allocation under s. 238.19 or s. 560.208, 2009 stats.

6 ***-1059/P3.221* SECTION 484.** 71.07 (3rm) (b) of the statutes is amended to
7 read:

8 71.07 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
9 subsection and s. 238.21 or s. 560.209, 2009 stats., for taxable years beginning after
10 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit
11 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an
12 amount equal to 10 percent of the amount the claimant paid in the taxable year for
13 equipment that is used primarily to harvest or process woody biomass that is used
14 as fuel or as a component of fuel.

15 ***-1059/P3.222* SECTION 485.** 71.07 (3rm) (c) 3. of the statutes is amended to
16 read:

17 71.07 (3rm) (c) 3. The maximum amount of the credits that may be claimed
18 under this subsection and ss. 71.28 (3rm) and 71.47 (3rm) is \$900,000, as allocated
19 under s. 238.21 or s. 560.209, 2009 stats.

20 ***-1059/P3.223* SECTION 486.** 71.07 (3rn) (b) of the statutes is amended to
21 read:

22 71.07 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
23 subsection and s. ~~506.2056~~ 238.17 or s. 560.2056, 2009 stats., for taxable years
24 beginning after December 31, 2009, and before January 1, 2017, a claimant may
25 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount

1 of the tax, an amount equal to 10 percent of the amount the claimant paid in the
2 taxable year for food processing or food warehousing modernization or expansion
3 related to the operation of the claimant's food processing plant or food warehouse.

4 ***-1059/P3.224* SECTION 487.** 71.07 (3rn) (c) 3. a. of the statutes is amended
5 to read:

6 71.07 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated
7 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2009-10 is
8 \$1,000,000, as allocated under s. 560.2056, 2009 stats.

9 ***-1059/P3.225* SECTION 488.** 71.07 (3rn) (c) 3. b. of the statutes is amended
10 to read:

11 71.07 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated
12 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2010-11 is
13 \$1,200,000, as allocated under s. 560.2056, 2009 stats.

14 ***-1059/P3.226* SECTION 489.** 71.07 (3rn) (c) 3. c. of the statutes is amended
15 to read:

16 71.07 (3rn) (c) 3. c. The maximum amount of the credits that may be allocated
17 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2011-12, and
18 in each year thereafter, is \$700,000, as allocated under s. 238.17 or s. 560.2056, 2009
19 stats.

20 ***-1059/P3.227* SECTION 490.** 71.07 (3rn) (c) 6. of the statutes is amended to
21 read:

22 71.07 (3rn) (c) 6. No credit may be allowed under this subsection unless the
23 claimant submits with the claimant's return a copy of the claimant's credit
24 certification and allocation under s. 238.17 or s. 560.2056, 2009 stats.

25 ***-1059/P3.228* SECTION 491.** 71.07 (3t) (b) of the statutes is amended to read:

1 71.07 (3t) (b) *Credit*. Subject to the limitations provided in this subsection and
2 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, a
3 claimant may claim as a credit, amortized over 15 taxable years starting with the
4 taxable year beginning after December 31, 2007, against the tax imposed under s.
5 71.02 and 71.08, up to the amount of the tax, an amount equal to the claimant's
6 unused credits under s. 71.07 (3s).

7 ***-1059/P3.229* SECTION 492.** 71.07 (3t) (c) 1. of the statutes is amended to
8 read:

9 71.07 (3t) (c) 1. No credit may be claimed under this subsection unless the
10 claimant submits with the claimant's return a copy of the claimant's certification by
11 the department of commerce under s. 560.28, 2009 stats., except that, with regard
12 to credits claimed by partners of a partnership, members of a limited liability
13 company, or shareholders of a tax-option corporation, the entity shall provide a copy
14 of its certification under s. 560.28, 2009 stats., to the partner, member, or shareholder
15 to submit with his or her return.

16 ***-1059/P3.230* SECTION 493.** 71.07 (3w) (a) 2. of the statutes is amended to
17 read:

18 71.07 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
19 benefits under s. 238.399 (5) or s. 560.799 (5), 2009 stats., and who files a claim under
20 this subsection.

21 ***-1059/P3.231* SECTION 494.** 71.07 (3w) (a) 3. of the statutes is amended to
22 read:

23 71.07 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
24 in s. 238.399 (1) (am) or s. 560.799 (1) (am), 2009 stats.

1 ***-1059/P3.232* SECTION 495.** 71.07 (3w) (a) 4. of the statutes is amended to
2 read:

3 71.07 (3w) (a) 4. "Enterprise zone" means a zone designated under s. 238.399
4 or s. 560.799, 2009 stats.

5 ***-1059/P3.233* SECTION 496.** 71.07 (3w) (a) 5d. of the statutes is amended to
6 read:

7 71.07 (3w) (a) 5d. "Tier I county or municipality" means a tier I county or
8 municipality, as determined by ~~the department of commerce~~ under s. 238.399 or s.
9 560.799, 2009 stats.

10 ***-1059/P3.234* SECTION 497.** 71.07 (3w) (a) 5e. of the statutes is amended to
11 read:

12 71.07 (3w) (a) 5e. "Tier II county or municipality" means a tier II county or
13 municipality, as determined by ~~the department of commerce~~ under s. 238.399 or s.
14 560.799, 2009 stats.

15 ***-1059/P3.235* SECTION 498.** 71.07 (3w) (b) (intro.) of the statutes is amended
16 to read:

17 71.07 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
18 provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may
19 claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount
20 calculated as follows:

21 ***-1059/P3.236* SECTION 499.** 71.07 (3w) (b) 5. of the statutes is amended to
22 read:

23 71.07 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
24 percentage determined by ~~the department of commerce~~ under s. 238.399 or s.
25 560.799, 2009 stats., not to exceed 7 percent.

1 ***-1059/P3.237* SECTION 500.** 71.07 (3w) (bm) 1. of the statutes is amended to
2 read:

3 71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
4 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
5 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
6 s. 71.02 or 71.08 an amount equal to a percentage, as determined ~~by the department~~
7 ~~of commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent,
8 of the amount the claimant paid in the taxable year to upgrade or improve the
9 job-related skills of any of the claimant's full-time employees, to train any of the
10 claimant's full-time employees on the use of job-related new technologies, or to
11 provide job-related training to any full-time employee whose employment with the
12 claimant represents the employee's first full-time job. This subdivision does not
13 apply to employees who do not work in an enterprise zone.

14 ***-1059/P3.238* SECTION 501.** 71.07 (3w) (bm) 2. of the statutes is amended to
15 read:

16 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
17 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
18 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
19 s. 71.02 or 71.08 an amount equal to the percentage, as determined ~~by the~~
20 ~~department of commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7
21 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's
22 full-time employees whose annual wages are greater than \$20,000 in a tier I county
23 or municipality, not including the wages paid to the employees determined under
24 par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including
25 the wages paid to the employees determined under par. (b) 1., and who the claimant

1 employed in the enterprise zone in the taxable year, if the total number of such
2 employees is equal to or greater than the total number of such employees in the base
3 year. A claimant may claim a credit under this subdivision for no more than 5
4 consecutive taxable years.

5 ***-1059/P3.239* SECTION 502.** 71.07 (3w) (bm) 3. of the statutes is amended to
6 read:

7 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
8 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
9 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
10 may claim as a credit against the tax imposed under s. 71.02 or 71.08 up to 10 percent
11 of the claimant's significant capital expenditures, as determined by the department
12 of commerce under s. 238.399 (5m) or s. 560.799 (5m), 2009 stats.

13 ***-1059/P3.240* SECTION 503.** 71.07 (3w) (bm) 4. of the statutes is amended to
14 read:

15 71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
16 3., and subject to the limitations provided in this subsection and s. 238.399 or s.
17 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant
18 may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to 1 percent
19 of the amount that the claimant paid in the taxable year to purchase tangible
20 personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or
21 services from Wisconsin vendors, as determined by the department of commerce
22 under s. 238.399 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may
23 not claim the credit under this subdivision and subd. 3. for the same expenditures.

24 ***-1059/P3.241* SECTION 504.** 71.07 (3w) (c) 3. of the statutes is amended to
25 read:

1 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
2 claimant includes with the claimant's return a copy of the claimant's certification for
3 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

4 ***-1059/P3.242* SECTION 505.** 71.07 (3w) (d) of the statutes is amended to read:

5 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
6 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
7 include with their returns a copy of their certification for tax benefits, and a copy of
8 the verification of their expenses, from the department of commerce or the Wisconsin
9 Economic Development Corporation.

10 ***-1059/P3.243* SECTION 506.** 71.07 (5b) (a) 2. of the statutes is amended to
11 read:

12 71.07 (5b) (a) 2. "Fund manager" means an investment fund manager certified
13 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

14 ***-1059/P3.244* SECTION 507.** 71.07 (5b) (b) 1. of the statutes is amended to
15 read:

16 71.07 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
17 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
18 stats., and except as provided in subd. 2., a claimant may claim as a credit against
19 the tax imposed under ss. 71.02 and 71.08, up to the amount of those taxes, 25 percent
20 of the claimant's investment paid to a fund manager that the fund manager invests
21 in a business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

22 ***-1059/P3.245* SECTION 508.** 71.07 (5b) (b) 2. of the statutes is amended to
23 read:

24 71.07 (5b) (b) 2. In the case of a partnership, limited liability company, or
25 tax-option corporation, the computation of the 25 percent limitation under subd. 1.

1 shall be determined at the entity level rather than the claimant level and may be
2 allocated among the claimants who make investments in the manner set forth in the
3 entity's organizational documents. The entity shall provide to the department of
4 revenue and to the department of commerce or the Wisconsin Economic
5 Development Corporation the names and tax identification numbers of the
6 claimants, the amounts of the credits allocated to the claimants, and the
7 computation of the allocations.

8 ***-1059/P3.246* SECTION 509.** 71.07 (5d) (a) 1. (intro.) of the statutes is
9 amended to read:

10 71.07 (5d) (a) 1. (intro.) "Bona fide angel investment" means a purchase of an
11 equity interest, or any other expenditure, as determined by rule under s. 238.15 or
12 s. 560.205, 2009 stats., that is made by any of the following:

13 ***-1059/P3.247* SECTION 510.** 71.07 (5d) (a) 3. of the statutes is amended to
14 read:

15 71.07 (5d) (a) 3. "Qualified new business venture" means a business that is
16 certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

17 ***-1059/P3.248* SECTION 511.** 71.07 (5d) (b) (intro.) of the statutes is amended
18 to read:

19 71.07 (5d) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
20 subsection and in s. 238.15 or s. 560.205, 2009 stats., a claimant may claim as a credit
21 against the tax imposed under s. 71.02 or 71.08, up to the amount of those taxes, the
22 following:

23 ***-1059/P3.249* SECTION 512.** 71.07 (5d) (b) 1. of the statutes is amended to
24 read:

1 71.07 (5d) (b) 1. For taxable years beginning before January 1, 2008, in each
2 taxable year for 2 consecutive years, beginning with the taxable year as certified by
3 the department of commerce or the Wisconsin Economic Development Corporation,
4 an amount equal to 12.5 percent of the claimant's bona fide angel investment made
5 directly in a qualified new business venture.

6 ***-1059/P3.250* SECTION 513.** 71.07 (5d) (b) 2. of the statutes is amended to
7 read:

8 71.07 (5d) (b) 2. For taxable years beginning after December 31, 2007, for the
9 taxable year certified by the department of commerce or the Wisconsin Economic
10 Development Corporation, an amount equal to 25 percent of the claimant's bona fide
11 angel investment made directly in a qualified new business venture.

12 ***-1059/P3.251* SECTION 514.** 71.07 (5d) (c) 2. of the statutes is amended to
13 read:

14 71.07 (5d) (c) 2. For taxable years beginning before January 1, 2008, the
15 maximum amount of a claimant's investment that may be used as the basis for a
16 credit under this subsection is \$2,000,000 for each investment made directly in a
17 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

18 ***-1059/P3.252* SECTION 515.** 71.07 (5f) (a) 1. (intro.) of the statutes is
19 amended to read:

20 71.07 (5f) (a) 1. "Accredited production" means a film, video, broadcast
21 advertisement, or television production, as approved by the department of commerce
22 or the Wisconsin Economic Development Corporation, for which the aggregate salary
23 and wages included in the cost of the production for the period ending 12 months
24 after the month in which the principal filming or taping of the production begins
25 exceeds \$50,000. "Accredited production" also means an electronic game, as

1 approved by the department of commerce or the Wisconsin Economic Development
2 Corporation, for which the aggregate salary and wages included in the cost of the
3 production for the period ending 36 months after the month in which the principal
4 programming, filming, or taping of the production begins exceeds \$100,000.
5 “Accredited production” does not include any of the following, regardless of the
6 production costs:

7 ***-1059/P3.253* SECTION 516.** 71.07 (5f) (a) 3. of the statutes is amended to
8 read:

9 71.07 (5f) (a) 3. “Production expenditures” means any expenditures that are
10 incurred in this state and directly used to produce an accredited production,
11 including expenditures for set construction and operation, wardrobes, make-up,
12 clothing accessories, photography, sound recording, sound synchronization, sound
13 mixing, lighting, editing, film processing, film transferring, special effects, visual
14 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
15 food, lodging, and any other similar expenditure as determined by the department
16 of commerce or the Wisconsin Economic Development Corporation. “Production
17 expenditures” do not include salary, wages, or labor-related contract payments.

18 ***-1059/P3.254* SECTION 517.** 71.07 (5f) (c) 6. of the statutes is amended to
19 read:

20 71.07 (5f) (c) 6. No credit may be allowed under this subsection unless the
21 claimant files an application with the department of commerce or the Wisconsin
22 Economic Development Corporation, at the time and in the manner prescribed by the
23 department of commerce or the Wisconsin Economic Development Corporation, and
24 the department of commerce or the Wisconsin Economic Development Corporation
25 approves the application. The claimant shall submit a fee with the application in an

1 amount equal to 2 percent of the claimant's budgeted production expenditures or to
2 \$5,000, whichever is less. The claimant shall submit a copy of the approved
3 application with the claimant's return.

4 ***-1059/P3.255* SECTION 518.** 71.07 (5h) (c) 4. of the statutes is amended to
5 read:

6 71.07 (5h) (c) 4. No claim may be allowed under this subsection unless the
7 department of commerce or the Wisconsin Economic Development Corporation
8 certifies, in writing, that the credits claimed under this subsection are for expenses
9 related to establishing or operating a film production company in this state and the
10 claimant submits a copy of the certification with the claimant's return.

11 ***-1059/P3.256* SECTION 519.** 71.07 (5i) (c) 1. of the statutes is amended to
12 read:

13 71.07 (5i) (c) 1. The maximum amount of the credits that may be claimed under
14 this subsection and ss. 71.28 (5i) and 71.47 (5i) in a taxable year is \$10,000,000, as
15 allocated under s. 238.14 or s. 560.204, 2009 stats.

16 ***-0808/2.241* SECTION 520.** 71.07 (5j) (a) 2d. of the statutes is amended to
17 read:

18 71.07 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
19 any other fuel derived from a renewable resource that meets all of the applicable
20 requirements of the American Society for Testing and Materials for that fuel and that
21 the department of ~~commerce~~ of the department of safety and professional services designates by rule as
22 a diesel replacement renewable fuel.

23 ***-0808/2.242* SECTION 521.** 71.07 (5j) (a) 2m. of the statutes is amended to
24 read:

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1 71.07 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
 2 any other fuel derived from a renewable resource that meets all of the applicable
 3 requirements of the American Society for Testing and Materials for that fuel and that
 4 the department of ~~state~~ commerce ^{or the department of} safety and professional services designates by rule as
 5 a gasoline replacement renewable fuel.

PLAIN

6 *-0808/2.243* SECTION 522. 71.07 (5j) (c) 3. of the statutes is amended to read:
 7 71.07 (5j) (c) 3. The department of ~~state~~ commerce ^{or the department of} safety and professional services
 8 shall establish standards to adequately prevent, in the distribution of conventional
 9 fuel to an end user, the inadvertent distribution of fuel containing a higher
 10 percentage of renewable fuel than the maximum percentage established by the
 11 federal environmental protection agency for use in conventionally-fueled engines.

12 *-1059/P3.257* SECTION 523. 71.28 (1dd) (b) of the statutes is amended to
 13 read:

14 71.28 (1dd) (b) Except as provided in s. 73.03 (35), for any taxable year for
 15 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
 16 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, entitled under
 17 s. 560.795 (3) (a), 2009 stats., and begins business operations in a zone under s.
 18 560.795, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009
 19 stats., for each zone for which the person is certified or entitled a person may credit
 20 against taxes otherwise due under this subchapter employment-related day care
 21 expenses, up to \$1,200 for each qualifying individual.

22 *-1059/P3.258* SECTION 524. 71.28 (1dd) (e) of the statutes is amended to
 23 read:

24 71.28 (1dd) (e) The credit under this subsection, as it applies to a person
 25 certified under s. 560.765 (3), 2009 stats., applies to a corporation that conducts

1 economic activity in a zone under s. 560.795 (1), 2009 stats., and that is entitled to
2 tax benefits under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795
3 (2), 2009 stats. A credit under this subsection may be credited using expenses
4 incurred by a claimant on July 29, 1995.

5 ***-1059/P3.259* SECTION 525.** 71.28 (1de) (a) (intro.) of the statutes is amended
6 to read:

7 71.28 (1de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
8 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
9 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, entitled under
10 s. 560.795 (3) (a), 2009 stats., and begins business operations in a zone under s.
11 560.795, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009
12 stats., for each zone for which the person is certified or entitled the person may claim
13 as a credit against taxes otherwise due under this subchapter an amount equal to
14 7.5% of the amount that the person expends to remove or contain environmental
15 pollution, as defined in s. 299.01 (4), in the zone or to restore soil or groundwater that
16 is affected by environmental pollution, as defined in s. 299.01 (4), in the zone if the
17 person fulfills all of the following requirements:

18 ***-1059/P3.260* SECTION 526.** 71.28 (1de) (a) 1. of the statutes is amended to
19 read:

20 71.28 (1de) (a) 1. Begins the work, other than planning and investigating, for
21 which the credit is claimed after the area that includes the site where the work is
22 done is designated a development zone under s. 560.71, 2009 stats., a development
23 opportunity zone under s. 560.795, 2009 stats., or an enterprise development zone
24 under s. 560.797, 2009 stats., and after the claimant is certified under s. 560.765 (3),

1 2009 stats., entitled under s. 560.795 (3) (a), 2009 stats., or certified under s. 560.797
2 (4) (a), 2009 stats.

3 ***-1059/P3.261* SECTION 527.** 71.28 (1de) (d) of the statutes is amended to
4 read:

5 71.28 (1de) (d) The credit under this subsection, as it applies to a person
6 certified under s. 560.765 (3), 2009 stats., applies to a corporation that conducts
7 economic activity in a zone under s. 560.795 (1), 2009 stats., and that is entitled to
8 tax benefits under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795
9 (2), 2009 stats. A credit under this subsection may be credited using expenses
10 incurred by a claimant on July 29, 1995.

11 ***-1059/P3.262* SECTION 528.** 71.28 (1di) (a) (intro.) of the statutes is amended
12 to read:

13 71.28 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
14 for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,
15 to claim tax benefits, any person may claim as a credit against taxes otherwise due
16 under this chapter 2.5% of the purchase price of depreciable, tangible personal
17 property, or 1.75% of the purchase price of depreciable, tangible personal property
18 that is expensed under section 179 of the internal revenue code for purposes of the
19 taxes under this chapter, except that:

20 ***-1059/P3.263* SECTION 529.** 71.28 (1di) (a) 1. of the statutes is amended to
21 read:

22 71.28 (1di) (a) 1. The investment must be in property that is purchased after
23 the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that
24 is used for at least 50% of its use in the conduct of the person's business operations
25 at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the

1 property is mobile, the base of operations of the property for at least 50% of its use
2 must be a location in a development zone.

3 ***-1059/P3.264* SECTION 530.** 71.28 (1di) (b) 2. of the statutes is amended to
4 read:

5 71.28 (1di) (b) 2. If the claimant is located on an Indian reservation, as defined
6 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
7 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
8 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
9 under this subsection exceeds the taxes otherwise due under this chapter on or
10 measured by the claimant's income, the amount of the credit not used as an offset
11 against those taxes shall be certified to the department of administration for
12 payment to the claimant by check, share draft or other draft.

13 ***-1059/P3.265* SECTION 531.** 71.28 (1di) (b) 3. of the statutes is amended to
14 read:

15 71.28 (1di) (b) 3. Partnerships, limited liability companies and tax-option
16 corporations may not claim the credit under this subsection, but the eligibility for,
17 and amount of, that credit shall be determined on the basis of their economic activity,
18 not that of their shareholders, partners or members. The corporation, partnership
19 or limited liability company shall compute the amount of the credit that may be
20 claimed by each of its shareholders, partners or members and shall provide that
21 information to each of its shareholders, partners or members. Partners, members
22 of limited liability companies and shareholders of tax-option corporations may claim
23 the credit based on the partnership's, company's or corporation's activities in
24 proportion to their ownership interest and may offset it against the tax attributable
25 to their income from the partnership's, company's or corporation's business

1 operations in the development zone; except that partners, members, and
2 shareholders in a development zone under s. 560.795 (1) (e), 2009 stats., may offset
3 the credit against the amount of the tax attributable to their income from all of the
4 partnership's, company's, or corporation's business operations; and against the tax
5 attributable to their income from the partnership's, company's or corporation's
6 directly related business operations.

7 ***-1059/P3.266* SECTION 532.** 71.28 (1di) (d) 1. of the statutes is amended to
8 read:

9 71.28 (1di) (d) 1. A copy of a verification from the department of commerce that
10 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

11 ***-1059/P3.267* SECTION 533.** 71.28 (1di) (f) of the statutes is amended to read:

12 71.28 (1di) (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
13 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
14 credits under this subsection for the taxable year that includes the day on which the
15 person becomes ineligible for tax benefits or succeeding taxable years and that
16 person may carry over no unused credits from previous years to offset tax under this
17 chapter for the taxable year that includes the day on which the person becomes
18 ineligible for tax benefits or succeeding taxable years.

19 ***-1059/P3.268* SECTION 534.** 71.28 (1di) (g) of the statutes is amended to read:

20 71.28 (1di) (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
21 claim tax benefits ceases business operations in the development zone during any of
22 the taxable years that that zone exists, that person may not carry over to any taxable
23 year following the year during which operations cease any unused credits from the
24 taxable year during which operations cease or from previous taxable years.

25 ***-1059/P3.269* SECTION 535.** 71.28 (1di) (i) of the statutes is amended to read: