

1 Wisconsin vendors, as determined by the department of commerce under s. 238.399
2 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may not claim the
3 credit under this subdivision and subd. 3. for the same expenditures.

4 **SECTION 607.** 71.28 (3w) (c) 3. of the statutes is amended to read:

5 71.28 (3w) (c) 3. No credit may be allowed under this subsection unless the
6 claimant includes with the claimant's return a copy of the claimant's certification for
7 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

8 **SECTION 608.** 71.28 (3w) (d) of the statutes is amended to read:

9 71.28 (3w) (d) *Administration.* Subsection (4) (g) and (h), as it applies to the
10 credit under sub. (4), applies to the credit under this subsection. Claimants shall
11 include with their returns a copy of their certification for tax benefits, and a copy of
12 the verification of their expenses, from the department of commerce or the Wisconsin
13 Economic Development Corporation.

14 **SECTION 609.** 71.28 (4) (am) 1. of the statutes is amended to read:

15 71.28 (4) (am) 1. In addition to the credit under par. (ad), any corporation may
16 credit against taxes otherwise due under this chapter an amount equal to 5 percent
17 of the amount obtained by subtracting from the corporation's qualified research
18 expenses, as defined in section 41 of the Internal Revenue Code, except that
19 "qualified research expenses" include only expenses incurred by the claimant in a
20 development zone under subch. II of ch. 238 or subch. VI of ch. 560, 2009 stats., except
21 that a taxpayer may elect the alternative computation under section 41 (c) (4) of the
22 Internal Revenue Code and that election applies until the department permits its
23 revocation and except that "qualified research expenses" do not include
24 compensation used in computing the credit under sub. (1dj) nor research expenses
25 incurred before the claimant is certified for tax benefits under s. 238.365 (3) or s.

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1 560.765 (3), 2009 stats., the corporation's base amount, as defined in section 41 (c)
2 of the Internal Revenue Code, in a development zone, except that gross receipts used
3 in calculating the base amount means gross receipts from sales attributable to
4 Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and
5 (dk) and research expenses used in calculating the base amount include research
6 expenses incurred before the claimant is certified for tax benefits under s. 238.365
7 (3) or s. 560.765 (3), 2009 stats., in a development zone, if the claimant submits with
8 the claimant's return a copy of the claimant's certification for tax benefits under s.
9 238.365 (3) or s. 560.765 (3), 2009 stats., and a statement from the department of
10 commerce or the Wisconsin Economic Development Corporation verifying the
11 claimant's qualified research expenses for research conducted exclusively in a
12 development zone. The rules under s. 73.03 (35) apply to the credit under this
13 subdivision. The rules under sub. (1di) (f) and (g) as they apply to the credit under
14 that subsection apply to claims under this subdivision. Section 41 (h) of the Internal
15 Revenue Code does not apply to the credit under this subdivision.

16 **SECTION 610.** 71.28 (4) (am) 2. of the statutes is amended to read:

17 71.28 (4) (am) 2. The development zones credit under subd. 1., as it applies to
18 a person certified under s. 238.365 (3) or s. 560.765 (3), 2009 stats., applies to a
19 corporation that conducts economic activity in a development opportunity zone
20 under s. 238.395 (1) or s. 560.795 (1), 2009 stats., and that is entitled to tax benefits
21 under s. 238.395 (3) or s. 560.795 (3), 2009 stats., subject to the limits under s.
22 238.395 (2) or s. 560.795 (2), 2009 stats. A development opportunity zone credit
23 under this subdivision may be calculated using expenses incurred by a claimant
24 beginning on the effective date under s. 238.395 (2) (a) or s. 560.795 (2) (a), 2009

1 stats., of the development opportunity zone designation of the area in which the
2 claimant conducts economic activity.

3 **SECTION 611.** 71.28 (5b) (a) 2. of the statutes is amended to read:

4 71.28 (5b) (a) 2. "Fund manager" means an investment fund manager certified
5 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

6 **SECTION 612.** 71.28 (5b) (b) 1. of the statutes is amended to read:

7 71.28 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
8 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
9 stats., and except as provided in subd. 2., a claimant may claim as a credit against
10 the tax imposed under s. 71.23, up to the amount of those taxes, 25 percent of the
11 claimant's investment paid to a fund manager that the fund manager invests in a
12 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

13 **SECTION 613.** 71.28 (5b) (b) 2. of the statutes is amended to read:

14 71.28 (5b) (b) 2. In the case of a partnership, limited liability company, or
15 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
16 shall be determined at the entity level rather than the claimant level and may be
17 allocated among the claimants who make investments in the manner set forth in the
18 entity's organizational documents. The entity shall provide to the department of
19 revenue and to the department of commerce or the Wisconsin Economic
20 Development Corporation the names and tax identification numbers of the
21 claimants, the amounts of the credits allocated to the claimants, and the
22 computation of the allocations.

23 **SECTION 614.** 71.28 (5f) (a) 1. (intro.) of the statutes is amended to read:

24 71.28 (5f) (a) 1. (intro.) "Accredited production" means a film, video, broadcast
25 advertisement, or television production, as approved by the department of commerce

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1 or the Wisconsin Economic Development Corporation, for which the aggregate salary
2 and wages included in the cost of the production for the period ending 12 months
3 after the month in which the principal filming or taping of the production begins
4 exceeds \$50,000. "Accredited production" also means an electronic game, as
5 approved by the department of commerce or the Wisconsin Economic Development
6 Corporation, for which the aggregate salary and wages included in the cost of the
7 production for the period ending 36 months after the month in which the principal
8 programming, filming, or taping of the production begins exceeds \$100,000.
9 "Accredited production" does not include any of the following, regardless of the
10 production costs:

11 **SECTION 615.** 71.28 (5f) (a) 3. of the statutes is amended to read:

12 71.28 (5f) (a) 3. "Production expenditures" means any expenditures that are
13 incurred in this state and directly used to produce an accredited production,
14 including expenditures for set construction and operation, wardrobes, make-up,
15 clothing accessories, photography, sound recording, sound synchronization, sound
16 mixing, lighting, editing, film processing, film transferring, special effects, visual
17 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
18 food, lodging, and any other similar expenditure as determined by the department
19 of commerce or the Wisconsin Economic Development Corporation. "Production
20 expenditures" do not include salary, wages, or labor-related contract payments.

21 **SECTION 616.** 71.28 (5f) (c) 6. of the statutes is amended to read:

22 71.28 (5f) (c) 6. No credit may be allowed under this subsection unless the
23 claimant files an application with the department of commerce or the Wisconsin
24 Economic Development Corporation, at the time and in the manner prescribed by the
25 department of commerce or the Wisconsin Economic Development Corporation, and

1 the department of commerce or the Wisconsin Economic Development Corporation
2 approves the application. The claimant shall submit a fee with the application in an
3 amount equal to 2 percent of the claimant's budgeted production expenditures or to
4 \$5,000, whichever is less. The claimant shall submit a copy of the approved
5 application with the claimant's return.

6 **SECTION 617.** 71.28 (5h) (c) 4. of the statutes is amended to read:

7 71.28 (5h) (c) 4. No claim may be allowed under this subsection unless the
8 department of commerce or the Wisconsin Economic Development Corporation
9 certifies, in writing, that the credits claimed under this subsection are for expenses
10 related to establishing or operating a film production company in this state and the
11 claimant submits a copy of the certification with the claimant's return.

12 **SECTION 618.** 71.28 (5i) (c) 1. of the statutes is amended to read:

13 71.28 (5i) (c) 1. The maximum amount of the credits that may be claimed under
14 this subsection and ss. 71.07 (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 **SECTION 619.** 71.28 (5j) (a) 2d. of the statutes is amended to read:

17 71.28 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
18 any other fuel derived from a renewable resource that meets all of the applicable
19 requirements of the American Society for Testing and Materials for that fuel and that
20 the department of commerce or the department of safety and professional services
21 designates by rule as a diesel replacement renewable fuel.

22 **SECTION 620.** 71.28 (5j) (a) 2m. of the statutes is amended to read:

23 71.28 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
24 any other fuel derived from a renewable resource that meets all of the applicable
25 requirements of the American Society for Testing and Materials for that fuel and that

1 the department of commerce or the department of safety and professional services
2 designates by rule as a gasoline replacement renewable fuel.

3 **SECTION 621.** 71.28 (5j) (c) 3. of the statutes is amended to read:

4 71.28 **(5j)** (c) 3. The department of commerce or the department of safety and
5 professional services shall establish standards to adequately prevent, in the
6 distribution of conventional fuel to an end user, the inadvertent distribution of fuel
7 containing a higher percentage of renewable fuel than the maximum percentage
8 established by the federal environmental protection agency for use in
9 conventionally-fueled engines.

10 **SECTION 622.** 71.47 (1dd) (b) of the statutes is amended to read:

11 71.47 **(1dd)** (b) Except as provided in s. 73.03 (35), for any taxable year for
12 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
13 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
14 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
15 or entitled a person may credit against taxes otherwise due under this subchapter
16 employment-related day care expenses, up to \$1,200 for each qualifying individual.

17 **SECTION 623.** 71.47 (1de) (a) (intro.) of the statutes is amended to read:

18 71.47 **(1de)** (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
19 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
20 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
21 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
22 or entitled the person may claim as a credit against taxes otherwise due under this
23 subchapter an amount equal to 7.5% of the amount that the person expends to
24 remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or

1 to restore soil or groundwater that is affected by environmental pollution, as defined
2 in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

3 **SECTION 624.** 71.47 (1de) (a) 1. of the statutes is amended to read:

4 71.47 (1de) (a) 1. Begins the work, other than planning and investigating, for
5 which the credit is claimed after the area that includes the site where the work is
6 done is designated a development zone under s. 560.71, 2009 stats., or an enterprise
7 development zone under s. 560.797, 2009 stats., and after the claimant is certified
8 under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

9 **SECTION 625.** 71.47 (1di) (a) (intro.) of the statutes is amended to read:

10 71.47 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
11 for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,
12 to claim tax benefits, any person may claim as a credit against taxes otherwise due
13 under this chapter 2.5% of the purchase price of depreciable, tangible personal
14 property, or 1.75% of the purchase price of depreciable, tangible personal property
15 that is expensed under section 179 of the internal revenue code for purposes of the
16 taxes under this chapter, except that:

17 **SECTION 626.** 71.47 (1di) (a) 1. of the statutes is amended to read:

18 71.47 (1di) (a) 1. The investment must be in property that is purchased after
19 the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that
20 is used for at least 50% of its use in the conduct of the person's business operations
21 at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the
22 property is mobile, the base of operations of the property for at least 50% of its use
23 must be a location in a development zone.

24 **SECTION 627.** 71.47 (1di) (b) 2. of the statutes is amended to read:

1 71.47 (1di) (b) 2. If the claimant is located on an Indian reservation, as defined
2 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
3 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
4 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
5 under this subsection exceeds the taxes otherwise due under this chapter on or
6 measured by the claimant's income, the amount of the credit not used as an offset
7 against those taxes shall be certified to the department of administration for
8 payment to the claimant by check, share draft or other draft.

9 **SECTION 628.** 71.47 (1di) (b) 3. of the statutes is amended to read:

10 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
11 corporations may not claim the credit under this subsection, but the eligibility for,
12 and amount of, that credit shall be determined on the basis of their economic activity,
13 not that of their shareholders, partners or members. The corporation, partnership
14 or limited liability company shall compute the amount of the credit that may be
15 claimed by each of its shareholders, partners or members and shall provide that
16 information to each of its shareholders, partners or members. Partners, members
17 of limited liability companies and shareholders of tax-option corporations may claim
18 the credit based on the partnership's, company's or corporation's activities in
19 proportion to their ownership interest and may offset it against the tax attributable
20 to their income from the partnership's, company's or corporation's business
21 operations in the development zone; except that a claimant in a development zone
22 under s. 560.795 (1) (e), 2009 stats., may offset the credit, including any credits
23 carried over, against the amount of the tax otherwise due under this chapter
24 attributable to all of the claimant's income; and against the tax attributable to their

1 income from the partnership's, company's or corporation's directly related business
2 operations.

3 **SECTION 629.** 71.47 (1di) (d) 1. of the statutes is amended to read:

4 71.47 (1di) (d) 1. A copy of a verification from the department of commerce that
5 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

6 **SECTION 630.** 71.47 (1di) (f) of the statutes is amended to read:

7 71.47 (1di) (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
8 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
9 credits under this subsection for the taxable year that includes the day on which the
10 person becomes ineligible for tax benefits or succeeding taxable years and that
11 person may carry over no unused credits from previous years to offset tax under this
12 chapter for the taxable year that includes the day on which the person becomes
13 ineligible for tax benefits or succeeding taxable years.

14 **SECTION 631.** 71.47 (1di) (g) of the statutes is amended to read:

15 71.47 (1di) (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
16 claim tax benefits ceases business operations in the development zone during any of
17 the taxable years that that zone exists, that person may not carry over to any taxable
18 year following the year during which operations cease any unused credits from the
19 taxable year during which operations cease or from previous taxable years.

20 **SECTION 632.** 71.47 (1dj) (am) (intro.) of the statutes is amended to read:

21 71.47 (1dj) (am) (intro.) Except as provided under par. (f) or s. 73.03 (35), for
22 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
23 for tax benefits, any person may claim as a credit against taxes otherwise due under
24 this chapter an amount calculated as follows:

25 **SECTION 633.** 71.47 (1dj) (am) 4. a. of the statutes is amended to read:

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1 71.47 (1dj) (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax
2 benefits before January 1, 1992, modify “qualified wages” as defined in section 51 (b)
3 of the internal revenue code to exclude wages paid before the claimant is certified for
4 tax benefits and to exclude wages that are paid to employees for work at any location
5 that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes
6 of this subd. 4. a., mobile employees work at their base of operations and leased or
7 rented employees work at the location where they perform services.

8 **SECTION 634.** 71.47 (1dj) (am) 4. b. of the statutes is amended to read:

9 71.47 (1dj) (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax
10 benefits after December 31, 1991, modify “qualified wages” as defined in section 51
11 (b) of the internal revenue code to exclude wages paid before the claimant is certified
12 for tax benefits and to exclude wages that are paid to employees for work at any
13 location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For
14 purposes of this subd. 4. b., mobile employees and leased or rented employees work
15 at their base of operations.

16 **SECTION 635.** 71.47 (1dj) (am) 4c. of the statutes is amended to read:

17 71.47 (1dj) (am) 4c. Modify the rule for ineligible individuals under section 51
18 (i) (1) of the internal revenue code to allow credit for the wages of related individuals
19 paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
20 enterprise, as defined in s. 71.07 (2di) (b) 2., if the Indian business or tribal enterprise
21 is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

22 **SECTION 636.** 71.47 (1dj) (am) 4t. of the statutes is amended to read:

23 71.47 (1dj) (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits
24 before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that
25 for leased or rented employees, except employees of a leasing agency certified for tax

1 benefits who perform services directly for the agency in a development zone, the
2 minimum employment periods apply to the time that they perform services in a
3 development zone for a single lessee or renter, not to their employment by the leasing
4 agency.

5 **SECTION 637.** 71.47 (1dj) (e) 1. of the statutes is amended to read:

6 71.47 (1dj) (e) 1. A copy of the claimant's certification for tax benefits under s.
7 560.765 (3), 2009 stats.

8 **SECTION 638.** 71.47 (1dj) (e) 3. a. of the statutes is amended to read:

9 71.47 (1dj) (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits
10 before January 1, 1992, a statement from the department of commerce verifying the
11 amount of qualifying wages and verifying that the employees were hired for work
12 only in a development zone or are mobile employees whose base of operations is in
13 a development zone.

14 **SECTION 639.** 71.47 (1dj) (e) 3. b. of the statutes is amended to read:

15 71.47 (1dj) (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits
16 after December 31, 1991, a statement from the department of commerce verifying the
17 amount of qualifying wages and verifying that the employees were hired for work
18 only in a development zone or are mobile employees or leased or rented employees
19 whose base of operations is in a development zone.

20 **SECTION 640.** 71.47 (1dL) (a) of the statutes is amended to read:

21 71.47 (1dL) (a) Except as provided in pars. (ag), (ar), (bm) and (f) and s. 73.03
22 (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009
23 stats., for tax benefits, any person may claim as a credit against taxes otherwise due
24 under this subchapter an amount equal to 2.5% of the amount expended by that

1 person to acquire, construct, rehabilitate or repair real property in a development
2 zone under subch. VI of ch. 560, 2009 stats.

3 **SECTION 641.** 71.47 (1dL) (ag) of the statutes is amended to read:

4 71.47 (1dL) (ag) If the credit under par. (a) is claimed for an amount expended
5 to construct, rehabilitate, remodel or repair property, the claimant must have begun
6 the physical work of construction, rehabilitation, remodeling or repair, or any
7 demolition or destruction in preparation for the physical work, after the place where
8 the property is located was designated a development zone under s. 560.71, 2009
9 stats., and the completed project must be placed in service after the claimant is
10 certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, "physical
11 work" does not include preliminary activities such as planning, designing, securing
12 financing, researching, developing specifications or stabilizing the property to
13 prevent deterioration.

14 **SECTION 642.** 71.47 (1dL) (ar) of the statutes is amended to read:

15 71.47 (1dL) (ar) If the credit under par. (a) is claimed for an amount expended
16 to acquire property, the property must have been acquired by the claimant after the
17 place where the property is located was designated a development zone under s.
18 560.71, 2009 stats., and the completed project must be placed in service after the
19 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the
20 property must not have been previously owned by the claimant or a related person
21 during the 2 years prior to the designation of the development zone under s. 560.71,
22 2009 stats. No credit is allowed for an amount expended to acquire property until
23 the property, either in its original state as acquired by the claimant or as
24 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

25 **SECTION 643.** 71.47 (1dL) (bm) of the statutes is amended to read:

1 71.47 (1dL) (bm) In calculating the credit under par. (a) a claimant shall reduce
2 the amount expended to acquire property by a percentage equal to the percentage of
3 the area of the real property not used for the purposes for which the claimant is
4 certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the
5 amount expended for other purposes by the amount expended on the part of the
6 property not used for the purposes for which the claimant is certified to claim tax
7 benefits under s. 560.765 (3), 2009 stats.

8 **SECTION 644.** 71.47 (1dL) (c) of the statutes is amended to read:

9 71.47 (1dL) (c) If the claimant is located on an Indian reservation, as defined
10 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
11 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
12 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
13 under par. (a) exceeds the taxes otherwise due under this chapter on or measured by
14 the claimant's income, the amount of the credit not used as an offset against those
15 taxes shall be certified to the department of administration for payment to the
16 claimant by check, share draft or other draft.

17 **SECTION 645.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

18 71.47 (1dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.
19 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
20 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
21 or s. 560.7995 (4), 2009 stats.

22 **SECTION 646.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

23 71.47 (1dm) (a) 3. "Development zone" means a development opportunity zone
24 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or

1 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
2 560.7995, 2009 stats.

3 **SECTION 647.** 71.47 (1dm) (a) 4. of the statutes is amended to read:

4 71.47 (1dm) (a) 4. "Previously owned property" means real property that the
5 claimant or a related person owned during the 2 years prior to the department of
6 commerce or the Wisconsin Economic Development Corporation designating the
7 place where the property is located as a development zone and for which the claimant
8 may not deduct a loss from the sale of the property to, or an exchange of the property
9 with, the related person under section 267 of the Internal Revenue Code, except that
10 section 267 (b) of the Internal Revenue Code is modified so that if the claimant owns
11 any part of the property, rather than 50% ownership, the claimant is subject to
12 section 267 (a) (1) of the Internal Revenue Code for purposes of this subsection.

13 **SECTION 648.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

14 71.47 (1dm) (f) 1. A copy of ~~a~~ the verification from the department of commerce
15 that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3)
16 (a) 4., 2009 stats., or is certified under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or
17 s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

18 **SECTION 649.** 71.47 (1dm) (f) 2. of the statutes is amended to read:

19 71.47 (1dm) (f) 2. A statement from the department of commerce or the
20 Wisconsin Economic Development Corporation verifying the purchase price of the
21 investment and verifying that the investment fulfills the requirements under par.
22 (b).

23 **SECTION 650.** 71.47 (1dm) (i) of the statutes is amended to read:

24 71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option
25 corporations may not claim the credit under this subsection, but the eligibility for,

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

13 **SECTION 651.** 71.47 (1dm) (j) of the statutes is amended to read:

14 71.47 (**1dm**) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
15 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
16 or if a person's certification under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s.
17 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., is
18 revoked, that person may claim no credits under this subsection for the taxable year
19 that includes the day on which the person becomes ineligible for tax benefits, the
20 taxable year that includes the day on which the certification is revoked, or succeeding
21 taxable years, and that person may carry over no unused credits from previous years
22 to offset tax under this chapter for the taxable year that includes the day on which
23 the person becomes ineligible for tax benefits, the taxable year that includes the day
24 on which the certification is revoked, or succeeding taxable years.

25 **SECTION 652.** 71.47 (1dm) (k) of the statutes is amended to read:

1 71.47 (**1dm**) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
2 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
3 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
4 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone
5 during any of the taxable years that that zone exists, that person may not carry over
6 to any taxable year following the year during which operations cease any unused
7 credits from the taxable year during which operations cease or from previous taxable
8 years.

9 **SECTION 653.** 71.47 (1ds) (a) 1. of the statutes is amended to read:

10 71.47 (**1ds**) (a) 1. "Development zone" means a zone designated under s. 560.71,
11 2009 stats.

12 **SECTION 654.** 71.47 (1ds) (b) of the statutes is amended to read:

13 71.47 (**1ds**) (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for
14 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
15 for tax benefits, any person may claim as a credit against taxes otherwise due under
16 this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases
17 and rentals of eligible property. Partnerships, limited liability companies and
18 tax-option corporations may not claim the credit under this subsection but the
19 eligibility for, and the amount of, that credit shall be determined on the basis of their
20 economic activity, not that of their partners, members or shareholders. The
21 partnership, limited liability company or corporation shall compute the amount of
22 the credit that may be claimed by each of its partners, members or shareholders and
23 shall provide that information to each of its partners, members or shareholders.
24 Partners, members of limited liability companies and shareholders of tax-option

1 corporations may claim the credit based on the partnership's, company's or
2 corporation's activities in proportion to their ownership interest.

3 **SECTION 655.** 71.47 (1ds) (d) 1. of the statutes is amended to read:

4 71.47 (1ds) (d) 1. A copy of the claimant's certification for tax benefits under
5 s. 560.765 (3), 2009 stats.

6 **SECTION 656.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

7 71.47 (1dx) (a) 2. "Development zone" means a development zone under s.
8 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
9 s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s.
10 560.797, 2009 stats., an agricultural development zone under s. 238.398 or s.
11 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
12 560.7995, 2009 stats.

13 **SECTION 657.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

14 71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
15 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
16 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
17 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or
18 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3),
19 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against
20 the taxes otherwise due under this chapter the following amounts:

21 **SECTION 658.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

22 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
23 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
24 of full-time jobs created in a development zone and filled by a member of a targeted

1 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the
2 subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

3 **SECTION 659.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

4 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
5 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
6 of full-time jobs created in a development zone and not filled by a member of a
7 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
8 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

9 **SECTION 660.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

10 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
11 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the
12 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
13 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
14 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
15 and for which significant capital investment was made and by then subtracting the
16 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
17 under s. 49.147 (3m) (c) for those jobs.

18 **SECTION 661.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

19 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
20 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
21 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
22 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in
23 a development zone and not filled by a member of a targeted group and by then
24 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
25 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

1 **SECTION 662.** 71.47 (1dx) (be) of the statutes is amended to read:

2 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 238.395 (1)
3 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this
4 subsection, including any credits carried over, against the amount of the tax
5 otherwise due under this subchapter attributable to all of the claimant's income and
6 against the tax attributable to income from directly related business operations of
7 the claimant.

8 **SECTION 663.** 71.47 (1dx) (bg) of the statutes is amended to read:

9 71.47 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
10 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability
11 companies, and tax-option corporations may not claim the credit under this
12 subsection, but the eligibility for, and amount of, that credit shall be determined on
13 the basis of their economic activity, not that of their shareholders, partners, or
14 members. The corporation, partnership, or company shall compute the amount of
15 the credit that may be claimed by each of its shareholders, partners, or members and
16 shall provide that information to each of its shareholders, partners, or members.
17 Partners, members of limited liability companies, and shareholders of tax-option
18 corporations may claim the credit based on the partnership's, company's, or
19 corporation's activities in proportion to their ownership interest and may offset it
20 against the tax attributable to their income.

21 **SECTION 664.** 71.47 (1dx) (c) of the statutes is amended to read:

22 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
23 under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009
24 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
25 stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395

1 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
2 subsection for the taxable year that includes the day on which the certification is
3 revoked; the taxable year that includes the day on which the person becomes
4 ineligible for tax benefits; or succeeding taxable years and that person may not carry
5 over unused credits from previous years to offset tax under this chapter for the
6 taxable year that includes the day on which certification is revoked; the taxable year
7 that includes the day on which the person becomes ineligible for tax benefits; or
8 succeeding taxable years.

9 **SECTION 665.** 71.47 (1dx) (d) of the statutes is amended to read:

10 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
11 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
12 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.
13 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for
14 tax benefits ceases business operations in the development zone during any of the
15 taxable years that that zone exists, that person may not carry over to any taxable
16 year following the year during which operations cease any unused credits from the
17 taxable year during which operations cease or from previous taxable years.

18 **SECTION 666.** 71.47 (1dy) (a) of the statutes is amended to read:

19 71.47 (1dy) (a) *Definition.* In this subsection, "claimant" means a person who
20 files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701
21 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703,
22 2009 stats.

23 **SECTION 667.** 71.47 (1dy) (b) of the statutes is amended to read:

24 71.47 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
25 and ss. 238.301 to 238.306 or s. 560.701 to 560.706, 2009 stats., for taxable years

1 beginning after December 31, 2008, a claimant may claim as a credit against the tax
2 imposed under s. 71.43, up to the amount of the tax, the amount authorized for the
3 claimant under s. 238.303 or s. 560.703, 2009 stats.

4 **SECTION 668.** 71.47 (1dy) (c) 1. of the statutes is amended to read:

5 71.47 (1dy) (c) 1. No credit may be allowed under this subsection unless the
6 claimant includes with the claimant's return a copy of the claimant's certification
7 under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice
8 of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

9 **SECTION 669.** 71.47 (1dy) (c) 2. of the statutes is amended to read:

10 71.47 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option
11 corporations may not claim the credit under this subsection, but the eligibility for,
12 and the amount of, the credit are based on their authorization to claim tax benefits
13 under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company,
14 or tax-option corporation shall compute the amount of credit that each of its
15 partners, members, or shareholders may claim and shall provide that information
16 to each of them. Partners, members of limited liability companies, and shareholders
17 of tax-option corporations may claim the credit in proportion to their ownership
18 interests.

19 **SECTION 670.** 71.47 (1dy) (d) 2. of the statutes is amended to read:

20 71.47 (1dy) (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. 71.43
2 for the taxable year that includes the day on which certification is revoked; the
3 taxable year that includes the day on which the claimant becomes ineligible for tax
4 benefits; or succeeding taxable years.

5 **SECTION 671.** 71.47 (3g) (a) (intro.) of the statutes is amended to read:

6 71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
7 73.03 (35m), and 238.23 and s. 560.96, 2009 stats., a business that is certified under
8 s. 238.23 (3) or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes
9 imposed under s. 71.43 an amount equal to the sum of the following, as established
10 under s. 238.23 (3) (c) or s. 560.96 (3) (c), 2009 stats.:

11 **SECTION 672.** 71.47 (3g) (b) of the statutes is amended to read:

12 71.47 (3g) (b) The department of revenue shall notify the department of
13 commerce or the Wisconsin Economic Development Corporation of all claims under
14 this subsection.

15 **SECTION 673.** 71.47 (3g) (e) 2. of the statutes is amended to read:

16 71.47 (3g) (e) 2. The investments that relate to the amount described under par.
17 (a) 2. for which a claimant makes a claim under this subsection must be retained for
18 use in the technology zone for the period during which the claimant's business is
19 certified under s. 238.23 (3) or s. 560.96 (3), 2009 stats.

20 **SECTION 674.** 71.47 (3g) (f) 1. of the statutes is amended to read:

21 71.47 (3g) (f) 1. A copy of ~~a~~ the verification from the department of commerce
22 that the claimant's business is certified under s. 238.23 (3) or s. 560.96 (3), 2009
23 stats., and that the business ~~and the department of commerce have~~ has entered into
24 an agreement under s. 238.23 (3) (d) or s. 560.96 (3) (d), 2009 stats.

25 **SECTION 675.** 71.47 (3g) (f) 2. of the statutes is amended to read:

1 71.47 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
2 Economic Development Corporation verifying the purchase price of the investment
3 described under par. (a) 2. and verifying that the investment fulfills the requirement
4 under par. (e) 2.

5 **SECTION 676.** 71.47 (3p) (b) of the statutes is amended to read:

6 71.47 (3p) (b) *Filing claims.* Subject to the limitations provided in this
7 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
8 for taxable years beginning after December 31, 2006, and before January 1, 2015, a
9 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
10 amount of the tax, an amount equal to 10 percent of the amount the claimant paid
11 in the taxable year for dairy manufacturing modernization or expansion related to
12 the claimant's dairy manufacturing operation.

13 **SECTION 677.** 71.47 (3p) (c) 2m. a. of the statutes is amended to read:

14 71.47 (3p) (c) 2m. a. The maximum amount of the credits that may be claimed
15 under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is
16 \$600,000, as allocated under s. 560.207, 2009 stats.

17 **SECTION 678.** 71.47 (3p) (c) 2m. b. of the statutes is amended to read:

18 71.47 (3p) (c) 2m. b. The maximum amount of the credits that may be claimed
19 by all claimants, other than members of dairy cooperatives, under this subsection
20 and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal year
21 thereafter, is \$700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

22 **SECTION 679.** 71.47 (3p) (c) 2m. bm. of the statutes is amended to read:

23 71.47 (3p) (c) 2m. bm. The maximum amount of the credits that may be claimed
24 by members of dairy cooperatives under this subsection and ss. 71.07 (3p) and 71.28
25 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and

1 the maximum amount of the credits that may be claimed by members of dairy
2 cooperatives under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year
3 2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 93.535
4 or s. 560.207, 2009 stats.

5 **SECTION 680.** 71.47 (3p) (c) 6. of the statutes is amended to read:

6 71.47 (3p) (c) 6. No credit may be allowed under this subsection unless the
7 claimant submits with the claimant's return a copy of the claimant's credit
8 certification and allocation under s. 93.535 or s. 560.207, 2009 stats.

9 **SECTION 681.** 71.47 (3q) (a) 1. of the statutes is amended to read:

10 71.47 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
11 under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

12 **SECTION 682.** 71.47 (3q) (a) 2. of the statutes is amended to read:

13 71.47 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
14 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
15 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
16 taxable years beginning after December 31, 2010, and eligible employee under s.
17 238.16 (1) (b).

18 **SECTION 683.** 71.47 (3q) (b) (intro.) of the statutes is amended to read:

19 71.47 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
20 subsection and s. 238.16 or s. 560.2055, 2009 stats., for taxable years beginning after
21 December 31, 2009, a claimant may claim as a credit against the taxes imposed under
22 s. 71.43 any of the following:

23 **SECTION 684.** 71.47 (3q) (b) 1. of the statutes is amended to read:

1 71.47 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
2 employee in the taxable year, not to exceed 10 percent of such wages, as determined
3 ~~by the department of commerce~~ under s. 238.16 or s. 560.2055, 2009 stats.

4 **SECTION 685.** 71.47 (3q) (b) 2. of the statutes is amended to read:

5 71.47 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
6 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the
7 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

8 **SECTION 686.** 71.47 (3q) (c) 2. of the statutes is amended to read:

9 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
10 claimant includes with the claimant's return a copy of the claimant's certification for
11 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

12 **SECTION 687.** 71.47 (3q) (c) 3. of the statutes is amended to read:

13 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
14 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
15 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
16 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

17 **SECTION 688.** 71.47 (3r) (b) of the statutes is amended to read:

18 71.47 (3r) (b) *Filing claims.* Subject to the limitations provided in this
19 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after
20 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
21 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount
22 equal to 10 percent of the amount the claimant paid in the taxable year for meat
23 processing modernization or expansion related to the claimant's meat processing
24 operation.

25 **SECTION 689.** 71.47 (3r) (c) 3. a. of the statutes is amended to read:

1 71.47 (3r) (c) 3. a. The maximum amount of the credits that may be allocated
2 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2009-10 is
3 \$300,000, as allocated under s. 560.208, 2009 stats.

4 **SECTION 690.** 71.47 (3r) (c) 3. b. of the statutes is amended to read:

5 71.47 (3r) (c) 3. b. The maximum amount of the credits that may be allocated
6 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2010-11, and in
7 each fiscal year thereafter, is \$700,000, as allocated under s. 238.19 or s. 560.208,
8 2009 stats.

9 **SECTION 691.** 71.47 (3r) (c) 6. of the statutes is amended to read:

10 71.47 (3r) (c) 6. No credit may be allowed under this subsection unless the
11 claimant submits with the claimant's return a copy of the claimant's credit
12 certification and allocation under s. 238.19 or s. 560.208, 2009 stats.

13 **SECTION 692.** 71.47 (3rm) (b) of the statutes is amended to read:

14 71.47 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection and s. 238.21 or s. 560.209, 2009 stats., for taxable years beginning after
16 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit
17 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount
18 equal to 10 percent of the amount the claimant paid in the taxable year for equipment
19 that is used primarily to harvest or process woody biomass that is used as fuel or as
20 a component of fuel.

21 **SECTION 693.** 71.47 (3rm) (c) 3. of the statutes is amended to read:

22 71.47 (3rm) (c) 3. The maximum amount of the credits that may be claimed
23 under this subsection and ss. 71.07 (3rm) and 71.28 (3rm) is \$900,000, as allocated
24 under s. 238.21 or s. 560.209, 2009 stats.

25 **SECTION 694.** 71.47 (3rn) (b) of the statutes is amended to read:

1 71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
2 subsection and s. 238.17 or s. 506.2056 560.2056, 2009 stats., for taxable years
3 beginning after December 31, 2009, and before January 1, 2017, a claimant may
4 claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax,
5 an amount equal to 10 percent of the amount the claimant paid in the taxable year
6 for food processing or food warehousing modernization or expansion related to the
7 operation of the claimant's food processing plant or food warehouse.

8 **SECTION 695.** 71.47 (3rn) (c) 3. a. of the statutes is amended to read:

9 71.47 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated
10 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2009-10 is
11 \$1,000,000, as allocated under s. 560.2056, 2009 stats.

12 **SECTION 696.** 71.47 (3rn) (c) 3. b. of the statutes is amended to read:

13 71.47 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated
14 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2010-11 is
15 \$1,200,000, as allocated under s. 560.2056, 2009 stats.

16 **SECTION 697.** 71.47 (3rn) (c) 3. c. of the statutes is amended to read:

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

21 **SECTION 698.** 71.47 (3rn) (c) 6. of the statutes is amended to read:

22 71.47 (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 **SECTION 699.** 71.47 (3t) (b) of the statutes is amended to read:

1 71.47 (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 71.43, up to the amount of the tax, an amount equal to the claimant's unused credits
6 under s. 71.47 (3).

7 **SECTION 700.** 71.47 (3t) (c) 1. of the statutes is amended to read:

8 71.47 (3t) (c) 1. No credit may be claimed under this subsection unless the
9 claimant submits with the claimant's return a copy of the claimant's certification by
10 the department of commerce under s. 560.28, 2009 stats., except that, with regard
11 to credits claimed by partners of a partnership, members of a limited liability
12 company, or shareholders of a tax-option corporation, the entity shall provide a copy
13 of its certification under s. 560.28, 2009 stats., to the partner, member, or shareholder
14 to submit with his or her return.

15 **SECTION 701.** 71.47 (3w) (a) 2. of the statutes is amended to read:

16 71.47 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
17 benefits under s. 238.399 (5) or s. 560.799 (5), 2009 stats., and who files a claim under
18 this subsection.

19 **SECTION 702.** 71.47 (3w) (a) 3. of the statutes is amended to read:

20 71.47 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
21 in s. 238.399 (1) (am) or s. 560.799 (1) (am), 2009 stats.

22 **SECTION 703.** 71.47 (3w) (a) 4. of the statutes is amended to read:

23 71.47 (3w) (a) 4. "Enterprise zone" means a zone designated under s. 238.399
24 or s. 560.799, 2009 stats.

25 **SECTION 704.** 71.47 (3w) (a) 5d. of the statutes is amended to read:

1 71.47 (3w) (a) 5d. "Tier I county or municipality" means a tier I county or
2 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
3 560.799, 2009 stats.

4 **SECTION 705.** 71.47 (3w) (a) 5e. of the statutes is amended to read:

5 71.47 (3w) (a) 5e. "Tier II county or municipality" means a tier II county or
6 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
7 560.799, 2009 stats.

8 **SECTION 706.** 71.47 (3w) (b) (intro.) of the statutes is amended to read:

9 71.47 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
10 provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may
11 claim as a credit against the tax imposed under s. 71.43 an amount calculated as
12 follows:

13 **SECTION 707.** 71.47 (3w) (b) 5. of the statutes is amended to read:

14 71.47 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
15 percentage determined ~~by the department of commerce~~ under s. 238.399 or s.
16 560.799, 2009 stats., not to exceed 7 percent.

17 **SECTION 708.** 71.47 (3w) (bm) 1. of the statutes is amended to read:

18 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
19 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
20 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
21 s. 71.43 an amount equal to a percentage, as determined ~~by the department of~~
22 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent, of
23 the amount the claimant paid in the taxable year to upgrade or improve the
24 job-related skills of any of the claimant's full-time employees, to train any of the
25 claimant's full-time employees on the use of job-related new technologies, or to

1 provide job-related training to any full-time employee whose employment with the
2 claimant represents the employee's first full-time job. This subdivision does not
3 apply to employees who do not work in an enterprise zone.

4 **SECTION 709.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

5 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
6 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
7 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
8 s. 71.43 an amount equal to the percentage, as determined ~~by the department of~~
9 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the
10 claimant's zone payroll paid in the taxable year to all of the claimant's full-time
11 employees whose annual wages are greater than \$20,000 in a tier I county or
12 municipality, not including the wages paid to the employees determined under par.
13 (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the
14 wages paid to the employees determined under par. (b) 1., and who the claimant
15 employed in the enterprise zone in the taxable year, if the total number of such
16 employees is equal to or greater than the total number of such employees in the base
17 year. A claimant may claim a credit under this subdivision for no more than 5
18 consecutive taxable years.

19 **SECTION 710.** 71.47 (3w) (bm) 3. of the statutes is amended to read:

20 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
21 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
22 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
23 may claim as a credit against the tax imposed under s. 71.43 up to 10 percent of the
24 claimant's significant capital expenditures, as determined ~~by the department of~~
25 ~~commerce~~ under s. 238.399 (5m) or s. 560.799 (5m), 2009 stats.

1 **SECTION 711.** 71.47 (3w) (bm) 4. of the statutes is amended to read:

2 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
3 3., and subject to the limitations provided in this subsection and s. 238.399 or s.
4 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant
5 may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the
6 amount that the claimant paid in the taxable year to purchase tangible personal
7 property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from
8 Wisconsin vendors, as determined by the department of commerce under s. 238.399
9 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may not claim the
10 credit under this subdivision and subd. 3. for the same expenditures.

11 **SECTION 712.** 71.47 (3w) (c) 3. of the statutes is amended to read:

12 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
13 claimant includes with the claimant's return a copy of the claimant's certification for
14 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

15 **SECTION 713.** 71.47 (3w) (d) of the statutes is amended to read:

16 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
17 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
18 include with their returns a copy of their certification for tax benefits, and a copy of
19 the verification of their expenses, from the department of commerce or the Wisconsin
20 Economic Development Corporation.

21 **SECTION 714.** 71.47 (4) (am) of the statutes is amended to read:

22 71.47 (4) (am) *Development zone additional research credit.* In addition to the
23 credit under par. (ad), any corporation may credit against taxes otherwise due under
24 this chapter an amount equal to 5 percent of the amount obtained by subtracting
25 from the corporation's qualified research expenses, as defined in section 41 of the

1 Internal Revenue Code, except that “qualified research expenses” include only
2 expenses incurred by the claimant in a development zone under subch. II of ch. 238
3 or subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative
4 computation under section 41 (c) (4) of the Internal Revenue Code and that election
5 applies until the department permits its revocation and except that “qualified
6 research expenses” do not include compensation used in computing the credit under
7 sub. (1dj) nor research expenses incurred before the claimant is certified for tax
8 benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., the corporation’s base
9 amount, as defined in section 41 (c) of the Internal Revenue Code, in a development
10 zone, except that gross receipts used in calculating the base amount means gross
11 receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1.
12 and 2., (dh) 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the
13 base amount include research expenses incurred before the claimant is certified for
14 tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., in a development zone,
15 if the claimant submits with the claimant’s return a copy of the claimant’s
16 certification for tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., and
17 a statement from the department of commerce or the Wisconsin Economic
18 Development Corporation verifying the claimant’s qualified research expenses for
19 research conducted exclusively in a development zone. The rules under s. 73.03 (35)
20 apply to the credit under this paragraph. The rules under sub. (1di) (f) and (g) as they
21 apply to the credit under that subsection apply to claims under this paragraph.
22 Section 41 (h) of the Internal Revenue Code does not apply to the credit under this
23 paragraph. No credit may be claimed under this paragraph for taxable years that
24 begin on January 1, 1998, or thereafter. Credits under this paragraph for taxable

1 years that begin before January 1, 1998, may be carried forward to taxable years that
2 begin on January 1, 1998, or thereafter.

3 **SECTION 715.** 71.47 (5b) (a) 2. of the statutes is amended to read:

4 71.47 (5b) (a) 2. "Fund manager" means an investment fund manager certified
5 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

6 **SECTION 716.** 71.47 (5b) (b) 1. of the statutes is amended to read:

7 71.47 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
8 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
9 stats., and except as provided in subd. 2., a claimant may claim as a credit against
10 the tax imposed under s. 71.43, up to the amount of those taxes, 25 percent of the
11 claimant's investment paid to a fund manager that the fund manager invests in a
12 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

13 **SECTION 717.** 71.47 (5b) (b) 2. of the statutes is amended to read:

14 71.47 (5b) (b) 2. In the case of a partnership, limited liability company, or
15 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
16 shall be determined at the entity level rather than the claimant level and may be
17 allocated among the claimants who make investments in the manner set forth in the
18 entity's organizational documents. The entity shall provide to the department of
19 revenue and to the department of commerce or the Wisconsin Economic
20 Development Corporation the names and tax identification numbers of the
21 claimants, the amounts of the credits allocated to the claimants, and the
22 computation of the allocations.

23 **SECTION 718.** 71.47 (5f) (a) 1. (intro.) of the statutes is amended to read:

24 71.47 (5f) (a) 1. (intro.) "Accredited production" means a film, video, broadcast
25 advertisement, or television production, as approved by the department of commerce

1 or the Wisconsin Economic Development Corporation, for which the aggregate salary
2 and wages included in the cost of the production for the period ending 12 months
3 after the month in which the principal filming or taping of the production begins
4 exceeds \$50,000. "Accredited production" also means an electronic game, as
5 approved by the department of commerce or the Wisconsin Economic Development
6 Corporation, for which the aggregate salary and wages included in the cost of the
7 production for the period ending 36 months after the month in which the principal
8 programming, filming, or taping of the production begins exceeds \$100,000.
9 "Accredited production" does not include any of the following, regardless of the
10 production costs:

11 **SECTION 719.** 71.47 (5f) (a) 3. of the statutes is amended to read:

12 71.47 (5f) (a) 3. "Production expenditures" means any expenditures that are
13 incurred in this state and directly used to produce an accredited production,
14 including expenditures for set construction and operation, wardrobes, make-up,
15 clothing accessories, photography, sound recording, sound synchronization, sound
16 mixing, lighting, editing, film processing, film transferring, special effects, visual
17 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
18 food, lodging, and any other similar expenditure as determined by the department
19 of commerce or the Wisconsin Economic Development Corporation. "Production
20 expenditures" do not include salary, wages, or labor-related contract payments.

21 **SECTION 720.** 71.47 (5f) (c) 6. of the statutes is amended to read:

22 71.47 (5f) (c) 6. No credit may be allowed under this subsection unless the
23 claimant files an application with the department of commerce or the Wisconsin
24 Economic Development Corporation, at the time and in the manner prescribed by the
25 department of commerce or the Wisconsin Economic Development Corporation, and

1 the department of commerce or the Wisconsin Economic Development Corporation
2 approves the application. The claimant shall submit a fee with the application in an
3 amount equal to 2 percent of the claimant's budgeted production expenditures or to
4 \$5,000, whichever is less. The claimant shall submit a copy of the approved
5 application with the claimant's return.

6 **SECTION 721.** 71.47 (5h) (c) 4. of the statutes is amended to read:

7 71.47 (5h) (c) 4. No claim may be allowed under this subsection unless the
8 department of commerce or the Wisconsin Economic Development Corporation
9 certifies, in writing, that the credits claimed under this subsection are for expenses
10 related to establishing or operating a film production company in this state and the
11 claimant submits a copy of the certification with the claimant's return.

12 **SECTION 722.** 71.47 (5i) (c) 1. of the statutes is amended to read:

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

16 **SECTION 723.** 71.47 (5j) (a) 2d. of the statutes is amended to read:

17 71.47 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
18 any other fuel derived from a renewable resource that meets all of the applicable
19 requirements of the American Society for Testing and Materials for that fuel and that
20 the department of ~~commerce~~ safety and professional services designates by rule as
21 a diesel replacement renewable fuel.

22 **SECTION 724.** 71.47 (5j) (a) 2m. of the statutes is amended to read:

23 71.47 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
24 any other fuel derived from a renewable resource that meets all of the applicable
25 requirements of the American Society for Testing and Materials for that fuel and that

1 the department of ~~commerce~~ safety and professional services designates by rule as
2 a gasoline replacement renewable fuel.

3 **SECTION 725.** 71.47 (5j) (c) 3. of the statutes is amended to read:

4 71.47 (5j) (c) 3. The department of ~~commerce~~ safety and professional services
5 shall establish standards to adequately prevent, in the distribution of conventional
6 fuel to an end user, the inadvertent distribution of fuel containing a higher
7 percentage of renewable fuel than the maximum percentage established by the
8 federal environmental protection agency for use in conventionally-fueled engines.

9 **SECTION 726.** 71.78 (4) (m) of the statutes is amended to read:

10 71.78 (4) (m) ~~The secretary of commerce chief executive officer of the Wisconsin~~
11 Economic Development Corporation and employees of ~~that department the~~
12 corporation to the extent necessary to administer the development zone program
13 under subch. ~~VI of ch. 560~~ II of ch. 238.

14 **SECTION 727.** 73.03 (35) of the statutes is amended to read:

15 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di),
16 (2dj), (2dL), (2dm), (2dr), (2ds), or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
17 (1ds), (1dx), or (4) (am), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or
18 (4) (am), or 76.636 if granting the full amount claimed would violate a requirement
19 under s. 238.385 or s. 560.785, 2009 stats., or would bring the total of the credits
20 granted to that claimant under all of those subsections over the limit for that
21 claimant under s. 238.368, 238.395 (2) (b), or 238.397 (5) (b) or s. 560.768, 2009 stats.,
22 s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

23 **SECTION 728.** 73.03 (35m) of the statutes is amended to read:

24 73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g),
25 or 71.47 (3g), if granting the full amount claimed would violate a requirement under

1 s. 238.23 or s. 560.96, 2009 stats., or would bring the total of the credits claimed under
2 ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit for all claimants under s.
3 238.23 (2) or s. 560.96 (2), 2009 stats.

4 **SECTION 729.** 73.03 (63) of the statutes is amended to read:

5 73.03 (63) Notwithstanding the amount limitations specified under ~~ss. s.~~ s. 71.07
6 (5d) (c) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., in consultation with
7 the department of commerce or the Wisconsin Economic Development Corporation,
8 to carry forward to subsequent taxable years unclaimed credit amounts of the early
9 stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b), and 76.638
10 and the angel investment credit under s. 71.07 (5d). Annually, no later than July 1,
11 the department of commerce or the Wisconsin Economic Development Corporation
12 shall submit to the department of revenue its recommendations for the carry forward
13 of credit amounts as provided under this subsection.

14 **SECTION 730.** 73.0301 (1) (b) of the statutes is amended to read:

15 73.0301 (1) (b) "Credentialing board" means a board, examining board or
16 affiliated credentialing board in the department of ~~regulation and licensing~~ safety
17 and professional services that grants a credential.

18 **SECTION 731.** 73.0301 (1) (e) of the statutes is amended to read:

19 73.0301 (1) (e) "Licensing department" means the department of
20 administration; the board of commissioners of public lands; ~~the department of~~
21 ~~commerce~~; the department of children and families; the government accountability
22 board; the department of financial institutions; the department of health services;
23 the department of natural resources; the department of public instruction; ~~the~~
24 ~~department of regulation and licensing~~; the department of safety and professional

1 services; the department of workforce development; the office of the commissioner
2 of insurance; or the department of transportation.

3 **SECTION 732.** 73.0301 (2) (a) 1. of the statutes is amended to read:

4 73.0301 (2) (a) 1. Request the department of revenue to certify whether an
5 applicant for a license or license renewal or continuation is liable for delinquent
6 taxes. With respect to an applicant for a license granted by a credentialing board,
7 the department of ~~regulation and licensing~~ safety and professional services shall
8 make a request under this subdivision. This subdivision does not apply to the
9 department of transportation with respect to licenses described in sub. (1) (d) 7.

10 **SECTION 733.** 73.0301 (2) (a) 2. of the statutes is amended to read:

11 73.0301 (2) (a) 2. Request the department of revenue to certify whether a
12 license holder is liable for delinquent taxes. With respect to a holder of a license
13 granted by a credentialing board, the department of ~~regulation and licensing~~ safety
14 and professional services shall make a request under this subdivision.

15 **SECTION 734.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

16 73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the
17 department of revenue certifies that the license holder or applicant for a license or
18 license renewal or continuation is liable for delinquent taxes, revoke the license or
19 deny the application for the license or license renewal or continuation. The
20 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu
21 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.
22 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)
23 (am), judicial review. With respect to a license granted by a credentialing board, the
24 department of ~~regulation and licensing~~ safety and professional services shall make
25 a revocation or denial under this subd. 1. a. With respect to a license to practice law,

1 the department of revenue shall not submit a certification under this subd. 1. a. to
2 the supreme court until after the license holder or applicant has exhausted his or her
3 remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.

4 **SECTION 735.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

5 73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under
6 subd. 1. a. to the license holder or applicant. The notice shall include a statement
7 of the facts that warrant the suspension, revocation or denial and a statement that
8 the license holder or applicant may, within 30 days after the date on which the notice
9 of denial, suspension or revocation is mailed, file a written request with the
10 department of revenue to have the certification of tax delinquency on which the
11 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).
12 With respect to a license granted by a credentialing board, the department of
13 ~~regulation and licensing~~ safety and professional services shall mail a notice under
14 this subd. 1. b. With respect to a license to practice law, the department of revenue
15 shall mail a notice under this subd. 1. b. and the notice shall indicate that the license
16 holder or applicant may request a hearing under sub. (5) (a) and (am) and that the
17 department of revenue shall submit a certificate of delinquency to suspend, revoke,
18 or deny a license to practice law to the supreme court after the license holder or
19 applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed
20 to make use of such remedies. A notice sent to a person who holds a license to practice
21 law or who is an applicant for a license to practice law shall also indicate that the
22 department of revenue may not submit a certificate of delinquency to the supreme
23 court if the license holder or applicant pays the delinquent tax in full or enters into
24 an agreement with the department of revenue to satisfy the delinquency.

25 **SECTION 736.** 73.0301 (2) (b) 2. of the statutes is amended to read:

1 73.0301 (2) (b) 2. Except as provided in subd. 2m., if notified by the department
2 of revenue that the department of revenue has affirmed a certification of tax
3 delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation or
4 denial under subd. 1. a. A license holder or applicant may seek judicial review under
5 ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane
6 County, of an affirmation of a revocation or denial under this subdivision. With
7 respect to a license granted by a credentialing board, the department of ~~regulation~~
8 ~~and licensing~~ safety and professional services shall make an affirmation under this
9 subdivision.

10 **SECTION 737.** 73.0301 (2) (b) 3. of the statutes is amended to read:

11 73.0301 (2) (b) 3. If a person submits a nondelinquency certificate issued under
12 sub. (5) (b) 1., reinstate the license or grant the application for the license or license
13 renewal or continuation, unless there are other grounds for suspending or revoking
14 the license or for denying the application for the license or license renewal or
15 continuation. If reinstatement is required under this subdivision, a person is not
16 required to submit a new application or other material or to take a new test. No
17 separate fee may be charged for reinstatement of a license under this subdivision.
18 With respect to a license granted by a credentialing board, the department of
19 ~~regulation and licensing~~ safety and professional services shall reinstate a license or
20 grant an application under this subdivision.

21 **SECTION 738.** 73.0301 (2) (b) 4. of the statutes is amended to read:

22 73.0301 (2) (b) 4. If a person whose license has been suspended or revoked or
23 whose application for a license or license renewal or continuation has been denied
24 under subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2.,
25 reinstate the license or grant the person's application for the license or license

1 renewal or continuation, unless there are other grounds for not reinstating the
2 license or for denying the application for the license or license renewal or
3 continuation. With respect to a license granted by a credentialing board, the
4 department of ~~regulation and licensing~~ safety and professional services shall
5 reinstate a license or grant an application under this subdivision.

6 **SECTION 739.** 75.106 (1) (a) of the statutes is amended to read:

7 75.106 (1) (a) "Brownfield" has the meaning given in s. ~~560.13~~ 238.13 (1) (a),
8 except that, for purposes of this section, "brownfield" also means abandoned, idle, or
9 underused residential facilities or sites, the expansion or redevelopment of which is
10 adversely affected by actual or perceived environmental contamination.

11 **SECTION 740.** 76.635 (1) (a) of the statutes is amended to read:

12 76.635 (1) (a) "Certified capital company" has the meaning given in s. 560.29
13 (1) (a), 2009 stats.

14 **SECTION 741.** 76.635 (1) (b) of the statutes is amended to read:

15 76.635 (1) (b) "Certified capital investment" has the meaning given in s. 560.29
16 (1) (b), 2009 stats.

17 **SECTION 742.** 76.635 (1) (c) of the statutes is amended to read:

18 76.635 (1) (c) "Investment date" has the meaning given in s. 560.29 (1) (d), 2009
19 stats.

20 **SECTION 743.** 76.635 (1) (d) of the statutes is amended to read:

21 76.635 (1) (d) "Investment pool" has the meaning given in s. 560.29 (1) (e), 2009
22 stats.

23 **SECTION 744.** 76.635 (1) (e) of the statutes is amended to read:

24 76.635 (1) (e) "Qualified investment" has the meaning given in s. 560.29 (1) (g),
25 2009 stats.

1 **SECTION 745.** 76.636 (1) (b) 1. of the statutes is amended to read:

2 76.636 (1) (b) 1. A development zone under s. 238.30 or s. 560.70, 2009 stats.

3 **SECTION 746.** 76.636 (1) (b) 2. of the statutes is amended to read:

4 76.636 (1) (b) 2. A development opportunity zone under s. 238.395 or s. 560.795,
5 2009 stats.

6 **SECTION 747.** 76.636 (1) (b) 3. of the statutes is amended to read:

7 76.636 (1) (b) 3. An enterprise development zone under s. 238.397 or s. 560.797,
8 2009 stats.

9 **SECTION 748.** 76.636 (1) (b) 4. of the statutes is amended to read:

10 76.636 (1) (b) 4. An agricultural development zone under s. 238.398 or s.
11 560.798, 2009 stats.

12 **SECTION 749.** 76.636 (2) (intro.) of the statutes is amended to read:

13 76.636 (2) CREDITS. (intro.) Except as provided in s. 73.03 (35), and subject to
14 s. 238.385 or s. 560.785, 2009 stats., for any taxable year for which an insurer is
15 entitled under s. 238.395 or s. 560.795 (3), 2009 stats., to claim tax benefits or
16 certified under s. 238.365 (3), 238.397 (4), or 238.398 (3) or s. 560.765 (3), 2009 stats.,
17 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., the insurer may claim as a
18 credit against the fees due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the following
19 amounts:

20 **SECTION 750.** 76.636 (2) (b) of the statutes is amended to read:

21 76.636 (2) (b) The amount determined by multiplying the amount determined
22 under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time
23 jobs created in a development zone and filled by a member of a targeted group and
24 by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
25 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

1 **SECTION 751.** 76.636 (2) (c) of the statutes is amended to read:

2 76.636 (2) (c) The amount determined by multiplying the amount determined
3 under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time
4 jobs created in a development zone and not filled by a member of a targeted group
5 and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
6 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

7 **SECTION 752.** 76.636 (2) (d) of the statutes is amended to read:

8 76.636 (2) (d) The amount determined by multiplying the amount determined
9 under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of
10 full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009
11 stats., excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in an
12 enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., and for
13 which significant capital investment was made and by then subtracting the
14 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
15 under s. 49.147 (3m) (c) for those jobs.

16 **SECTION 753.** 76.636 (2) (e) of the statutes is amended to read:

17 76.636 (2) (e) The amount determined by multiplying the amount determined
18 under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time
19 jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats.,
20 excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in a
21 development zone and not filled by a member of a targeted group and by then
22 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
23 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

24 **SECTION 754.** 76.636 (4) (intro.) of the statutes is amended to read:

1 76.636 (4) CREDIT PRECLUDED. (intro.) If the certification of a person for tax
2 benefits under s. 238.365 (3), 238.397 (4), or 238.398 (3) or s. 560.765 (3), 2009 stats.,
3 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., is revoked, or if the person
4 becomes ineligible for tax benefits under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
5 that person may not do any of the following:

6 **SECTION 755.** 76.636 (5) of the statutes is amended to read:

7 76.636 (5) CARRY-OVER PRECLUDED. If a person who is entitled under s. 238.395
8 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3),
9 238.397 (4), or 238.398 (3) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
10 or s. 560.798 (3), 2009 stats., for tax benefits ceases business operations in the
11 development zone during any of the taxable years that that zone exists, that person
12 may not carry over to any taxable year following the year during which operations
13 cease any unused credits from the taxable year during which operations cease or
14 from previous taxable years.

15 **SECTION 756.** 76.636 (6) of the statutes is amended to read:

16 76.636 (6) ADMINISTRATION. Any insurer who claims a credit under sub. (2) shall
17 include with the insurer's annual return under s. 76.64 a copy of its certification for
18 tax benefits and a copy of its verification of expenses from the department of
19 commerce or the Wisconsin Economic Development Corporation.

20 **SECTION 757.** 76.637 (1) of the statutes is amended to read:

21 76.637 (1) DEFINITION. In this section, "claimant" means an insurer who files
22 a claim under this section and is certified under s. 238.301 (2) or s. 560.701 (2), 2009
23 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703, 2009 stats.

24 **SECTION 758.** 76.637 (2) of the statutes is amended to read:

1 76.637 (2) FILING CLAIMS. Subject to the limitations under this section, ss.
2 238.301 to 238.306, and ss. 560.701 to 560.706, 2009 stats., for taxable years
3 beginning after December 31, 2008, a claimant may claim as a credit against the fees
4 due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the amount authorized for the
5 claimant under s. 238.303 or s. 560.703, 2009 stats.

6 **SECTION 759.** 76.637 (3) of the statutes is amended to read:

7 76.637 (3) LIMITATIONS. No credit may be allowed under this section unless the
8 insurer includes with the insurer's annual return under s. 76.64 a copy of the
9 claimant's certification under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy
10 of the claimant's notice of eligibility to receive tax benefits under s. 238.303 (3) or s.
11 560.703 (3), 2009 stats.

12 **SECTION 760.** 76.637 (4) of the statutes is amended to read:

13 76.637 (4) ADMINISTRATION. If an insurer's certification is revoked under s.
14 238.305 or s. 560.705, 2009 stats., or if an insurer becomes ineligible for tax benefits
15 under s. 238.302 or s. 560.702, 2009 stats., the insurer may not claim credits under
16 this section for the taxable year that includes the day on which the certification is
17 revoked; the taxable year that includes the day on which the insurer becomes
18 ineligible for tax benefits; or succeeding taxable years and the insurer may not carry
19 over unused credits from previous years to offset the fees imposed under ss. 76.60,
20 76.63, 76.65, 76.66, or 76.67 for the taxable year that includes the day on which
21 certification is revoked; the taxable year that includes the day on which the insurer
22 becomes ineligible for tax benefits; or succeeding taxable years.

23 **SECTION 761.** 76.638 (1) of the statutes is amended to read:

24 76.638 (1) DEFINITIONS. In this section, "fund manager" means an investment
25 fund manager certified under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

1 **SECTION 762.** 76.638 (2) of the statutes is amended to read:

2 76.638 (2) FILING CLAIMS. For taxable years beginning after December 31, 2008,
3 subject to the limitations provided under this subsection and s. 238.15 or s. 560.205,
4 2009 stats., an insurer may claim as a credit against the fees imposed under s. 76.60,
5 76.63, 76.65, 76.66, or 76.67, 25 percent of the insurer's investment paid to a fund
6 manager that the fund manager invests in a business certified under s. 238.15 or s.
7 560.205 (1), 2009 stats.

8 **SECTION 763.** 77.22 (2) (d) of the statutes is amended to read:

9 77.22 (2) (d) If the real estate transferred is not subject to certification under
10 s. 101.122 (4) (a), waiver under s. 101.122 (4) (b) or stipulation under s. 101.122 (4)
11 (c), the reason why it is not so subject or the form prescribed by the department of
12 commerce safety and professional services under s. 101.122 (6).

13 **SECTION 764.** 79.04 (7) (a) of the statutes is amended to read:

14 79.04 (7) (a) Beginning with payments in 2005, if a production plant, as
15 described in sub. (6) (a), other than a nuclear-powered production plant, is built on
16 the site of, or on a site adjacent to, an existing or decommissioned production plant;
17 or is built on a site purchased by a public utility before January 1, 1980, that was
18 identified in an advance plan as a proposed site for a production plant; or is built on,
19 or on a site adjacent to, brownfields, as defined in s. 238.13 (1) (a) or s. 560.13 (1) (a),
20 2009 stats., after December 31, 2003, and has a name-plate capacity of at least one
21 megawatt, each municipality and county in which such a production plant is located
22 shall receive annually from the public utility account a payment in an amount that
23 is equal to the number of megawatts that represents the production plant's
24 name-plate capacity, multiplied by \$600.

25 **SECTION 765.** 84.01 (6m) (b) (intro.) of the statutes is amended to read:

1 84.01 (6m) (b) (intro.) The department, in consultation with the department
2 of commerce Wisconsin Economic Development Corporation, shall do all of the
3 following for each economic development program administered by the department:

4 **SECTION 766.** 84.01 (11m) (title) of the statutes is amended to read:

5 84.01 (11m) (title) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND
6 REPORTING.

7 **SECTION 767.** 84.01 (11m) of the statutes is renumbered 84.01 (11m) (b) and
8 amended to read:

9 84.01 (11m) (b) Annually, no later than October 1, the department shall submit
10 to the joint legislative audit committee and to the appropriate standing committees
11 of the legislature under s. 13.172 (3) a comprehensive report assessing economic
12 development programs, as defined in sub. (6m) (a), administered by the department.
13 The report shall include all of the information required under s. ~~560.01 (2) (am)~~
14 238.07 (2). The department shall collaborate with the department of commerce
15 Wisconsin Economic Development Corporation to make readily accessible to the
16 public on an Internet-based system the information required under this subsection.

17 **SECTION 768.** 84.01 (11m) (a) of the statutes is created to read:

18 84.01 (11m) (a) The department shall coordinate any economic development
19 assistance with the Wisconsin Economic Development Corporation.

20 **SECTION 769.** 84.013 (9) of the statutes is amended to read:

21 84.013 (9) If the department, ~~in consultation with the department of commerce,~~
22 determines that a business development having a payroll exceeding \$10,000,000 in
23 a calendar year is being located within a 3-mile radius of the intersection of I 90 and
24 Town Line Road in Rock County, the department shall construct an interchange

1 funded from the appropriations under s. 20.395 (3) (cq) to (cx) off of I 90 to Town Line
2 Road.

3 **SECTION 770.** 84.075 (1c) (a) of the statutes is amended to read:

4 84.075 (1c) (a) "Disabled veteran-owned business" means a business certified
5 by the department of ~~commerce~~ safety and professional services under s. ~~560.0335~~
6 490.02 (3).

7 **SECTION 771.** 84.075 (1c) (b) of the statutes is amended to read:

8 84.075 (1c) (b) "Minority business" means a business certified by the
9 department of ~~commerce~~ safety and professional services under s. ~~560.036~~ 490.04 (2).

10 **SECTION 772.** 84.075 (3) of the statutes is amended to read:

11 84.075 (3) The department shall at least semiannually, or more often if
12 required by the department of administration, report to the department of
13 administration the total amount of money it has paid to contractors, subcontractors,
14 and vendors that are minority businesses and that are disabled veteran-owned
15 businesses under ss. 84.01 (13), 84.06, and 84.07 and the number of contacts with
16 minority businesses and disabled veteran-owned businesses in connection with
17 proposed purchases and contracts. In its reports, the department shall include only
18 amounts paid to businesses certified by the department of ~~commerce~~ safety and
19 professional services as minority businesses or disabled veteran-owned businesses.

20 **SECTION 773.** 84.076 (1) (c) of the statutes is amended to read:

21 84.076 (1) (c) "Minority business" has the meaning given under s. ~~560.036~~
22 490.04 (1) (e) 1.

23 **SECTION 774.** 84.076 (1) (d) of the statutes is amended to read:

24 84.076 (1) (d) "Minority group member" has the meaning given under s.
25 ~~560.036~~ 490.04 (1) (f).

1 **SECTION 775.** 84.09 (5) (a) of the statutes is amended to read:

2 84.09 (5) (a) Subject to pars. (b) and (c) and to the approval of the governor, the
3 department may sell at public or private sale property of whatever nature owned by
4 the state and under the jurisdiction of the department when the department
5 determines that the property is no longer necessary for the state's use for
6 transportation purposes ~~and, if real property, the real property is not the subject of~~
7 ~~a petition under s. 560.9810 (2).~~ The department shall present to the governor a full
8 and complete report of the property to be sold, the reason for the sale, and the
9 minimum price for which the same should be sold, together with an application for
10 the governor's approval of the sale. The governor shall thereupon make such
11 investigation as he or she may deem necessary and approve or disapprove the
12 application. Upon such approval and receipt of the full purchase price, the
13 department shall by appropriate deed or other instrument transfer the property to
14 the purchaser. The approval of the governor is not required for public or private sale
15 of property having an appraised value at the time of sale of not more than \$15,000,
16 ~~for the transfer of surplus state real property to the department of administration~~
17 ~~under s. 560.9810,~~ or for the transfer of surplus state personal property to the
18 department of tourism under sub. (5s). The funds derived from sales under this
19 subsection shall be deposited in the transportation fund, and the expense incurred
20 by the department in connection with the sale shall be paid from such fund.

21 **SECTION 776.** 84.09 (5) (b) of the statutes is amended to read:

22 84.09 (5) (b) Subject to the approval of the governor in the manner, scope, and
23 form specified in par. (a), with respect to the sale of property acquired by the
24 department for a project that is completed after May 25, 2006, the department shall,
25 and with respect to the sale of property acquired by the department for a project that

1 is completed before May 25, 2006, the department may offer for sale or transfer
2 ownership of the property that the department determines is no longer necessary for
3 the state's use for transportation purposes, ~~if the property is not the subject of a~~
4 ~~petition under s. 560.9810 (2).~~ This disposition process shall take place within 24
5 months of the completion of the transportation project for which the property was
6 acquired. Except as provided in par. (c) 3., the department shall offer limited and
7 general marketable properties at appraised value, as determined by a state-certified
8 or licensed appraiser, for not less than 12 months. If the department does not sell
9 the property at or above its appraised value, the department shall offer the property
10 for sale by means of sealed bids or public auction. For the purposes of this paragraph,
11 a project is completed when final payment is made under the contract for the project.

12 **SECTION 777.** 84.09 (5r) of the statutes is amended to read:

13 84.09 (5r) In lieu of the sale or conveyance of property under sub. (5) or (5m),
14 the department may, subject to the approval of the governor, donate real property
15 that is adjacent to the veterans memorial site located at The Highground in Clark
16 County and owned by the state and under the jurisdiction of the department to the
17 Wisconsin Vietnam Veterans Memorial Project, Inc., for the purpose of the veterans
18 memorial site located at The Highground in Clark County for the purpose of a
19 memorial hall specified in s. 70.11 (9). The department may donate property under
20 this subsection only when the department determines that the property is no longer
21 necessary for the state's use for transportation purposes ~~and is not the subject of a~~
22 ~~petition under s. 560.9810 (2)~~ and is transferred with a restriction that the donee may
23 not subsequently transfer the real property to any person except to this state, which
24 shall not be charged for any improvements thereon. Such restriction shall be
25 recorded in the office of the register of deeds in the county in which the property is