



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 03/04/2011 (Per: CMH)

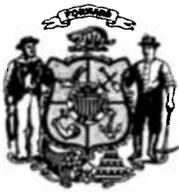
- A ☞ The 2011 drafting file for LRB-0805
- B ☞ The 2011 drafting file for LRB-0808
- C ☞ The 2011 drafting file for LRB-1059
- D ☞ The 2011 drafting file for LRB-1369

☞ Compile Draft – Appendix C ... segment VI

has been tranfered to the drafting file for

2011 LRB-1465*

* One of the compile drafts used in the creation of AB 40 & SB 27 (2011 Budget Bill)



State of Wisconsin
2011 - 2012 LEGISLATURE



P2

LRB-1059/PT

CTS:all:rs/md/ph

DUE
SUNDAY

+JK

DOA:.....Hoechst, BB0227 Elimination or transfer of Commerce programs and appropriations

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

D-N

ISA ref

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1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 13.099 (1) (a) of the statutes ^{Authority} is amended to read:

3 13.099 (1) (a) "Department" "~~Corporation~~" means the department of commerce
4 ^{Housing and} Wisconsin ~~Economic Development Corporation~~ ^{Authority}.

5 SECTION 2. 13.099 (1) (am) of the statutes is created to read:

6 13.099 (1) (am) "Housing costs" means whichever of the following applies:

7 1. For housing occupied by the owner, any of the following:

8 a. The principal and interest on a mortgage loan that finances the purchase of
9 the housing.

SECTION 2

- b. Closing costs and other costs associated with a mortgage loan.
 - c. Mortgage insurance.
 - d. Property insurance.
 - e. Utility-related costs.
 - f. Property taxes.
 - g. If the housing is owned and occupied by members of a cooperative or an unincorporated cooperative association, fees paid to a person for managing the housing.
- 2. For rented housing, any of the following:
 - a. Rent.
 - b. Utility-related costs, if not included in the rent.

SECTION 3. 13.099 (1) (b) of the statutes is amended to read:

13.099 (1) (b) "State housing strategy plan" means the plan developed under s. 560.9802 238.24 234.5602

SECTION 4. 13.099 (1) (c) of the statutes is created to read:

13.099 (1) (c) "Utility-related costs" means costs related to power, heat, gas, light, water, and sewerage.

SECTION 5. 13.099 (2) (a) of the statutes is amended to read:

13.099 (2) (a) If any bill that is introduced in either house of the legislature directly or substantially affects the development, construction, cost, or availability of housing in this state, the department corporation shall prepare a report on the bill within 30 days after it is introduced. The department corporation may request any information from other state agencies, local governments or individuals, or organizations that is reasonably necessary for the department strike to prepare the report.

SECTION 6. 13.099 (2) (b) of the statutes is amended to read:

authority

1 13.099 (2) (b) A bill that requires a report by the department corporation under
2 this section shall have that requirement noted on its jacket when the jacket is
3 prepared. When a bill that requires a report under this section is introduced, the
4 legislative reference bureau shall submit a copy of the bill to the department

5 corporation authority

6 SECTION 7. 13.099 (3) (title) of the statutes is amended to read:

7 13.099 (3) (title) FINDINGS OF THE DEPARTMENT CORPORATION TO BE CONTAINED IN
8 THE REPORT. AUTHORITY ← (CS)

9 SECTION 8. 13.099 (3) (a) (intro.) of the statutes is amended to read:

10 13.099 (3) (a) (intro.) The report of the department corporation shall contain
11 information about the effect of the bill on housing in this state, including information
12 on the effect of the bill on all of the following:

13 SECTION 9. 13.099 (3) (a) 5. of the statutes is amended to read:

14 13.099 (3) (a) 5. Housing costs, as defined in s. 560.9801 (3) (a) and (b).
15 plain text
score number 1
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16 SECTION 10. 13.099 (4) of the statutes is amended to read:

17 13.099 (4) ~~RULE-MAKING AUTHORITY RULES~~. The department corporation may
18 promulgate adopt any rules necessary for the administration of this section.
19 authority

20 SECTION 11. 13.625 (9) of the statutes is amended to read:

21 13.625 (9) This section does not apply to the solicitation, acceptance, or
22 furnishing of anything of pecuniary value by the department of commerce Wisconsin
23 Economic Development Corporation, or to a principal furnishing anything of
24 pecuniary value to the department of commerce Wisconsin Economic Development
Corporation, under s. 19.56 (3) (e) or (f) for the activities specified in s. 19.56 (3) (e).

SECTION 12. 13.94 (1) (mm) of the statutes is amended to read:

1 13.94 (1) (mm) No later than July 1, 2012, prepare a financial and performance
 2 evaluation audit of the economic development programs administered by the
 3 ~~department of commerce~~ Wisconsin Economic Development Corporation, the
 4 University of Wisconsin System, the department of agriculture, trade and consumer
 5 protection, the department of natural resources, the Wisconsin Housing and
 6 Economic Development Authority, the department of tourism, the technical college
 7 system, and the department of transportation. In this paragraph, economic
 8 development program has the meaning given in s. ~~560.001 (1m)~~ 23.167 (1). The
 9 legislative audit bureau shall file a copy of the report of the audit under this
 10 paragraph with the distributees specified in par. (b).

11 SECTION 13. 13.94 (1) (ms) of the statutes is amended to read:

12 13.94 (1) (ms) No later than July 1, 2014, prepare a financial and performance
 13 evaluation audit of the economic development tax benefit program under ss. 560.701
 14 to ~~560.706~~ 238.301 to 238.306. The legislative audit bureau shall file a copy of the
 15 report of the audit under this paragraph with the distributees specified in par. (b).

16 SECTION 14. 14.165 (2) of the statutes is amended to read:

17 14.165 (2) RECOMMENDATIONS. The department of administration, department
 18 of commerce, Wisconsin Economic Development Corporation, and public service
 19 commission shall make recommendations to the governor for awards under sub. (1).

20 SECTION 15. 14.85 (8) (d) of the statutes is amended to read:

21 14.85 (8) (d) If permitted by law, any state agency or local public body, board,
 22 commission, or agency may allocate funds under its control to fund programs
 23 recommended by the commission. If the ~~department of commerce~~ Wisconsin
 24 Economic Development Corporation determines that a program recommended by
 25 the commission to undertake activities relating to the promotion of economic

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safety and professional services

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① ~~development is consistent with the department's corporation's statewide economic~~
 ② ~~development plans, priorities, and resources, the department corporation shall have~~
 ③ ~~primary responsibility to support the activities of the program.~~ If the department
 4 of tourism determines that a program recommended by the commission to undertake
 5 activities relating to the promotion of tourism is consistent with the department's
 6 statewide tourism marketing plans, priorities, and resources, the department shall
 7 have primary responsibility to support the activities of the program.

strike

SECTION 16. 14.85 (9) of the statutes is amended to read:

14.85 (9) The commission may establish a technical committee to advise the
 commission. The members of the committee shall include at least one employee each
 from the department of transportation, the department of tourism, and the
 department of commerce Wisconsin Economic Development Corporation. The
 commission shall request the department of transportation, the department of
 tourism, and the department of commerce Wisconsin Economic Development
Corporation to designate employees to serve on the committee and may request any
 other state agency to designate an employee to serve on the committee.

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SECTION 17. 15.155 (4) (b) of the statutes is renumbered 15.155 (4) (b) (intro.)
and amended to read:

15.155 (4) (b) (intro.) Members of the rural economic development board
 appointed under par. (a) 5. shall have experience operating a business located in a
 rural municipality, ~~as defined in s. 560.17 (1) (d).~~ At least one member shall have
 experience operating a cooperative or unincorporated cooperative association
 located in a rural municipality, ~~as defined in s. 560.17 (1) (d).~~ For purposes of this
paragraph, "rural municipality" means any of the following:

SECTION 18. 15.155 (4) (b) 1. of the statutes is created to read:

25

1 15.155 (4) (b) 1. A city, town, or village that is located in a county with a
2 population density of less than 150 persons per square mile.

3 **SECTION 19.** 15.155 (4) (b) 2. of the statutes is created to read:

4 15.155 (4) (b) 2. A city, town, or village with a population of 6,000 or less.

5 **SECTION 20.** 19.56 (2) (b) 6. of the statutes is amended to read:

6 19.56 (2) (b) 6. Is made available to the official by the ~~department of commerce~~
7 Wisconsin Economic Development Corporation or the department of tourism in
8 accordance with sub. (3) (e), (em) or (f).

9 **SECTION 21.** 19.56 (3) (e) (intro.) of the statutes is amended to read:

10 19.56 (3) (e) (intro.) A state public official who is an officer or employee of the
11 ~~department of commerce~~ Wisconsin Economic Development Corporation may solicit,
12 receive and retain on behalf of the state anything of value for the purpose of any of
13 the following:

14 **SECTION 22.** 19.56 (3) (e) 1. of the statutes is amended to read:

15 19.56 (3) (e) 1. The sponsorship by the ~~department of commerce~~ Wisconsin
16 Economic Development Corporation of a trip to a foreign country primarily to
17 promote trade between that country and this state that the ~~department of commerce~~
18 Wisconsin Economic Development Corporation can demonstrate through clear and
19 convincing evidence is primarily for the benefit of this state.

20 **SECTION 23.** 19.56 (3) (f) of the statutes is amended to read:

21 19.56 (3) (f) A state public official may receive and retain from the ~~department~~
22 ~~of commerce~~ Wisconsin Economic Development Corporation anything of value which
23 the ~~department of commerce~~ Wisconsin Economic Development Corporation is
24 authorized to provide under par. (e) and may receive and retain from the department

1 of tourism anything of value which the department of tourism is authorized to
2 provide under par. (em).

3 SECTION 24. 19.57 of the statutes is amended to read:

4 19.57 Conferences, visits and economic development activities. The
5 ~~department of commerce~~ Wisconsin Economic Development Corporation shall file a
6 report with the board no later than April 30 annually, specifying the source and
7 amount of anything of value received by the ~~department of commerce~~ Wisconsin
8 Economic Development Corporation during the preceding calendar year for a
9 purpose specified in s. 19.56 (3) (e), and the program or activity in connection with
10 which the thing is received, together with the location and date of that program or
11 activity.

12 SECTION 25. 19.85 (1) (i) of the statutes is repealed.

13 SECTION 26. 20.143 (intro.) of the statutes is repealed.

14 SECTION 27. 20.143 (1) (title) of the statutes is repealed.

15 SECTION 28. 20.143 (1) (a) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

16 SECTION 29. 20.143 (1) (b) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

17 SECTION 30. 20.143 (1) (bk) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

18 SECTION 31. 20.143 (1) (c) of the statutes is repealed.

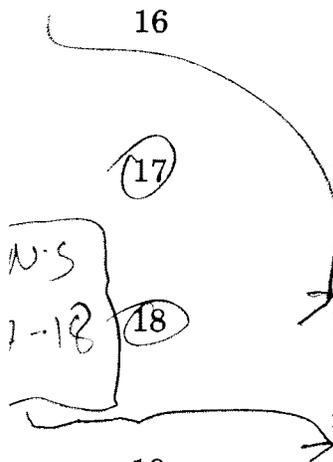
****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

19 SECTION 32. 20.143 (1) (d) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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1 SECTION 33. 20.143 (1) (dr) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2 SECTION 34. 20.143 (1) (em) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3 SECTION 35. 20.143 (1) (er) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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4 SECTION 36. 20.143 (1) (fi) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5 SECTION 37. 20.143 (1) (fj) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6 SECTION 38. 20.143 (1) (fw) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7 SECTION 39. 20.143 (1) (g) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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8 SECTION 40. 20.143 (1) (gc) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9 SECTION 41. 20.143 (1) (gh) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

10 SECTION 42. 20.143 (1) (gm) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11 SECTION 43. 20.143 (1) (gv) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

12 SECTION 44. 20.143 (1) (h) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1 SECTION 45. 20.143 (1) (hm) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2 SECTION 46. 20.143 (1) (hr) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3 SECTION 47. 20.143 (1) (ie) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4 SECTION 48. 20.143 (1) (ig) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5 SECTION 49. 20.143 (1) (im) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6 SECTION 50. 20.143 (1) (io) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7 SECTION 51. 20.143 (1) (ir) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

8 SECTION 52. 20.143 (1) (jp) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9 SECTION 53. 20.143 (1) (k) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

10 SECTION 54. 20.143 (1) (kc) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11 SECTION 55. 20.143 (1) (kg) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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SECTION 56. 20.143 (1) (kj) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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SECTION 57. 20.143 (1) (m) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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SECTION 58. 20.143 (1) (mr) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4

SECTION 59. 20.143 (1) (n) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5

SECTION 60. 20.143 (1) (qm) of the statutes is renumbered 20.192 (1) (qm) and

6

amended to read:

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20.192 (1) (qm) *Brownfields grant program and related grants; environmental fund.* From the environmental fund, the amounts in the schedule for grants under

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ss. 560.13 and 560.139 (1) (c) and for the grant under 2005 Wisconsin Act 25, section

9

10

9108 (3f) s. 238.13.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11

SECTION 61. 20.143 (1) (tm) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

12

SECTION 62. 20.143 (1) (um) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

13

SECTION 63. 20.143 (2) (title) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

14

SECTION 64. 20.143 (2) (a) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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SECTION 65. 20.143 (2) (b) of the statutes is repealed.

**** NOTE: Enrolled SS SB to create s. 20.192 for appropriations to the Wisconsin Economic Development Corporation

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1 SECTION 66. 20.143 (2) (c) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

2 SECTION 67. 20.143 (2) (fm) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

3 SECTION 68. 20.143 (2) (fr) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4 SECTION 69. 20.143 (2) (gg) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

5 SECTION 70. 20.143 (2) (h) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

6 SECTION 71. 20.143 (2) (k) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7 SECTION 72. 20.143 (2) (kg) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

8 SECTION 73. 20.143 (2) (m) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9 SECTION 74. 20.143 (2) (n) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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SECTION 75. 20.143 (2) (o) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

11 SECTION 76. 20.370 (2) (mr) of the statutes is amended to read:

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1 20.370 (2) (mr) *General program operations - brownfields.* From the
2 environmental fund, the amounts in the schedule for administration of activities
3 related to brownfields, as defined in s. ~~560.13~~ 238.13 (1) (a).

4 SECTION 77. 20.490 (6) (a) of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

****NOTE: The above section repeals an appropriation to WHEDA that cross-references a Commerce appropriation and that appears to be superfluous. Is this okay?

5 SECTION 78. 23.15 (1) of the statutes is amended to read:

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6 23.15 (1) The natural resources board may sell, at public or private sale, lands
7 and structures owned by the state under the jurisdiction of the department of natural
8 resources, except central or district office facilities, when the natural resources board
9 determines that said lands are no longer necessary for the state's use for
10 conservation purposes and, if real property, the real property is not the subject of a
11 petition under s. 560.9810 (2).

12 SECTION 79. 23.167 (2) (intro.) of the statutes is amended to read:

13 23.167 (2) (intro.) The department, in consultation with the department of
14 commerce Wisconsin Economic Development Corporation, shall do all of the
15 following for each economic development program administered by the department:

16 SECTION 80. 23.169 of the statutes is amended to read:

17 **23.169 Economic development assistance reporting.** Annually, no later
18 than October 1, the department shall submit to the joint legislative audit committee
19 and to the appropriate standing committees of the legislature under s. 13.172 (3) a
20 comprehensive report assessing economic development programs, as defined in s.
21 23.167 (1), administered by the department. The report shall include all of the
22 information required under s. 560.01 (2) (am). The department shall collaborate

with the department of commerce to make readily accessible to the public on an Internet-based system the information required under this section.

SECTION 81. 25.17 (70) (intro.) of the statutes is amended to read:

25.17 (70) (intro.) No later than December 31 of every even-numbered year, after receiving a report from the department of commerce under s. 560.08 (2) (m) and in consultation with the department of commerce, submit to the governor and to the presiding officer of each house of the legislature a plan for making investments in this state. The purpose of the plan is to encourage the board to make the maximum amount of investments in this state, subject to s. 25.15 and consistent with the statutory purpose of each trust or fund managed by the board. The plan shall discuss potential investments to be made during the succeeding 5 years beginning in the year after submittal of the plan, and shall include, but not be limited to, the following:

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SECTION 82. 25.17 (70) (a) of the statutes is repealed.

****NOTE: The preceding two sections eliminate the role of Commerce in advising SWIB as to the types of investments in businesses in this state that will have the greatest likelihood of enhancing economic development. Should the draft transfer this responsibility to WEDC?

SECTION 83. 26.02 (1) (intro.) of the statutes is amended to read:

26.02 (1) DUTIES. (intro.) The council on forestry shall advise the governor, the legislature, the department of natural resources, ~~the department of commerce~~ Wisconsin Economic Development Corporation and other state agencies, as determined to be appropriate by the council, on all of the following topics as they affect forests located in this state:

SECTION 84. 26.37 (1) (intro.) of the statutes is amended to read:

26.37 (1) (intro.) The department of natural resources ~~and the department of commerce~~ Wisconsin Economic Development Corporation shall ~~jointly~~ develop a plan to establish a lake states wood utilization consortium to provide research,

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① development and demonstration grants to enhance the forest products industry in
2 Wisconsin and other states. The plan shall do all of the following:

3 **SECTION 85.** 26.37 (1) (b) of the statutes is amended to read:

4 26.37 (1) (b) Establish an implementation committee for the consortium.
5 Members of the committee may include one or more representatives from the
6 department of natural resources, the ~~department of commerce~~ Wisconsin Economic
7 Development Corporation, and the forest products industry.

8 **SECTION 86.** 26.37 (2) of the statutes is amended to read:

9 26.37 (2) The department of natural resources may not expend moneys from
10 the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the
11 department of natural resources and the ~~department of commerce~~ Wisconsin
12 Economic Development Corporation first submit to the joint committee on finance
13 the plan required under sub. (1). If the cochairpersons of the joint committee on
14 finance do not notify the department of natural resources within 14 working days
15 after the date of the ~~departments'~~ submittal of the plan that the committee has
16 scheduled a meeting to review the plan, the plan may be implemented and moneys
17 may be expended as proposed by the department of natural resources. If, within 14
18 days after the date of the ~~departments'~~ submittal of the plan, the cochairpersons of
19 the committee notify the department of natural resources that the committee has
20 scheduled a meeting to review the plan, moneys may be expended only after the plan
21 has been approved by the committee.

22 **SECTION 87.** 30.121 (3w) (b) of the statutes is amended to read:

23 30.121 (3w) (b) The boathouse is located on land zoned exclusively for
24 commercial or industrial purposes or the boathouse is located on a brownfield, as

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1 defined in s. ~~560.13~~ 238.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3)

2 (a).

3 SECTION 88. 36.25 (24) of the statutes is amended to read:

4 36.25 (24) EMPLOYEE-OWNED BUSINESSES PROGRAM. Through the University of
5 Wisconsin small business development center, in cooperation with ~~the department~~
6 ~~of commerce under s. 560.07 (2m)~~, the technical college system board and the
7 University of Wisconsin-Extension, the board shall create, as needed, educational
8 programs to provide training in the management of employee-owned businesses and
9 shall provide technical assistance to employee-owned businesses in matters
10 affecting their management and business operations, including assistance with
11 governmental relations and assistance in obtaining management, technical and
12 financial assistance.

****NOTE: The above section deletes the role of Commerce in providing assistance to employee-owned businesses. Should it also create a role for WEDC?

13 SECTION 89. 36.25 (30) of the statutes is amended to read:

14 36.25 (30) POLLUTION PREVENTION. The board shall maintain in the extension
15 a solid and hazardous waste education center to promote pollution prevention, as
16 defined in s. 299.13 (1) (dm). In cooperation with the department of natural resources
17 ~~and the department of commerce~~, the center shall conduct an education and
18 technical assistance program to promote pollution prevention in this state.

****NOTE: The above section deletes the role of Commerce in promoting pollution prevention. Should it also create a role for DSPS or WEDC?

19 SECTION 90. 36.25 (49m) (c) of the statutes is amended to read:

20 36.25 (49m) (c) The center shall evaluate the effectiveness of the program
21 during the pilot period in promoting careers in math, science, agricultural education,
22 technology education, and information technology. If, based on the results of the

1 evaluation, the center determines that the program has been effective in promoting
 2 such careers, the center may continue the program after the pilot period and may
 3 expand the program by allowing participation by additional classrooms. The center
 4 shall prepare a report regarding the evaluation and describing whether the center
 5 has continued or expanded the program, and submit the report to the appropriate
 6 standing committees of the legislature under s. 13.172 (3), the department of public
 7 instruction, and the department of workforce development, ~~and the department of~~
 8 ~~commerce.~~

****NOTE: The above section deletes Commerce as a recipient of report on efforts to promote careers in math, science, agricultural education, technology education, and information technology. Should WEDC receive the report?

9 SECTION 91. 38.04 (4) (a) of the statutes is amended to read:

NS 10 38.04 (4) (a) ~~Except as provided in par. (ag), the~~ The qualifications of
 16- 11 educational personnel and the courses of study for each program offered in district
 15 12 schools shall be approved by the board. The board may charge the districts for the
 13 full costs associated with certification of educational personnel. Such certification
 14 expenses shall not be included in the district aidable cost.

15 SECTION 92. 38.04 (4) (ag) of the statutes is repealed.

16 SECTION 93. 41.41 (4) (c) of the statutes is amended to read:

17 41.41 (4) (c) The department of agriculture, trade and consumer protection, the
 18 department of natural resources, the department of transportation, ~~the department~~
 19 ~~of commerce,~~ the department of administration, the state historical society, and the
 20 University of Wisconsin-Extension shall cooperate with and assist the board in
 21 matters related to its functions.

22 SECTION 94. 41.41 (5) (e) of the statutes is amended to read:

1 41.41 (5) (e) Consult and cooperate with the department of agriculture, trade
2 and consumer protection, the department of natural resources, the department of
3 transportation, ~~the department of commerce~~, the department of administration, the
4 state historical society, the University of Wisconsin-Extension, any federally
5 recognized American Indian tribe or band in this state that appoints a liaison
6 representative to the board regarding the management of the Kickapoo valley
7 reserve.

****NOTE: The above two sections delete the role of Commerce in assisting the board
of the Kickapoo Valley Reserve. Should the draft substitute WEDC?

8 **SECTION 95.** 50.01 (1g) (c) of the statutes is amended to read:

9 50.01 (1g) (c) A ~~shelter facility as defined under s. 560.9808 (1) (d)~~ temporary
10 place of lodging for homeless individuals or families.

11 **SECTION 96.** 51.35 (5) of the statutes is amended to read:

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

21 **SECTION 97.** 59.57 (1) (a) of the statutes is amended to read:

22 59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create
23 a county industrial development agency or to any nonprofit agency organized to

1 engage or engaging in activities described in this paragraph, appoint an executive
 2 officer and provide a staff and facilities to promote and develop the resources of the
 3 county and of its component municipalities. To this end the agency may, without
 4 limitation because of enumeration, develop data regarding the industrial needs,
 5 advantages and sites in the county, acquaint the purchaser with the products of the
 6 county by promotional activities, coordinate its work with that of the county
 7 planning commission, the ~~department of commerce~~ Wisconsin Economic
 8 Development Corporation, and private credit development corporations, and do all
 9 things necessary to provide for the continued improvement of the industrial climate
 10 of the county.

11 SECTION 98. 60.23 (4) (c) of the statutes is amended to read:

12 60.23 (4) (c) Coordinate its activities with the county planning commission, the
 13 ~~department of commerce~~ Wisconsin Economic Development Corporation, and
 14 private credit development organizations.

15 *Fix component* → SECTION 99. 60.85 (14) of the statutes is amended to read: *repealed.*

16 60.85 (14) ~~DEPARTMENT OF COMMERCE~~ WISCONSIN ECONOMIC DEVELOPMENT
 17 CORPORATION REPORT. The ~~department of commerce~~ Wisconsin Economic
 18 Development Corporation, in cooperation with other state agencies and local
 19 governments, shall make a comprehensive report to the governor and the chief clerk
 20 of each house of the legislature, for distribution to the legislature under s. 13.172 (2),
 21 at the beginning of each biennium, beginning with the 2007 biennium, as to the
 22 effects and impact of town tax incremental financing projects socially, economically,
 23 and financially.

24 *Fix component* → SECTION 100. 66.0211 (5) of the statutes is amended to read: *repealed.*

1 66.0211 (5) CERTIFICATION OF INCORPORATION. If a majority of the votes in an
2 incorporation referendum are cast in favor of a village or city, the clerk of the circuit
3 court shall certify the fact to the secretary of state and supply the secretary of state
4 with a copy of a description of the legal boundaries of the village or city and the
5 associated population and a copy of a plat of the village or city. Within 10 days of
6 receipt of the description and plat, the secretary of state shall forward 2 copies to the
7 department of transportation and one copy each to the department of
8 administration, the department of revenue, and the ~~department of commerce~~
9 Wisconsin Economic Development Corporation. The secretary of state shall issue a
10 certificate of incorporation and record the certificate.

11 **SECTION 101.** 66.1103 (4m) (a) 1. of the statutes is amended to read:

12 66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the
13 revenue agreement, has given a notice of intent to enter into the agreement, on a
14 form prescribed under s. ~~560.034~~ 238.11 (1), to the ~~department of commerce~~
15 Wisconsin Economic Development Corporation and to any collective bargaining
16 agent in this state with whom the person has a collective bargaining agreement.

17 **SECTION 102.** 66.1103 (4m) (a) 2. of the statutes is amended to read:

18 66.1103 (4m) (a) 2. The municipality or county has received an estimate issued
19 under s. ~~560.034~~ 238.11 (5) (a), and the ~~department of commerce~~ Wisconsin Economic
20 Development Corporation has estimated whether the project which the municipality
21 or county would finance under the revenue agreement is expected to eliminate,
22 create, or maintain jobs on the project site and elsewhere in this state and the net
23 number of jobs expected to be eliminated, created, or maintained as a result of the
24 project.

25 **SECTION 103.** 66.1103 (4m) (b) of the statutes is amended to read:

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

8 **SECTION 104.** 66.1103 (4s) (a) 1. of the statutes is amended to read:

9 66.1103 (4s) (a) 1. “Department” “Corporation” means the ~~department of~~
10 ~~commerce~~ Wisconsin Economic Development Corporation.

11 **SECTION 105.** 66.1103 (4s) (b) 3. of the statutes is amended to read:

12 66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection
13 to the ~~department~~ corporation, to the governing body of each municipality or county
14 within which a lost job exists and to any collective bargaining agent in this state with
15 which the employer has a collective bargaining agreement at the project site or at a
16 site where a lost job exists.

17 **SECTION 106.** 66.1103 (4s) (b) 4. of the statutes is amended to read:

18 66.1103 (4s) (b) 4. The employer shall submit a report to the ~~department~~
19 corporation every 3 months during the first year after the construction of the project
20 is completed. The reports shall provide information about new jobs, lost jobs, and
21 offers of employment made to persons who were formerly employed at lost jobs. The
22 4th report shall be the final report. The form and content of the reports shall be
23 prescribed by the ~~department~~ corporation under par. (d).

24 **SECTION 107.** 66.1103 (4s) (d) of the statutes is amended to read:

1 66.1103 (4s) (d) The ~~department~~ corporation shall administer this subsection
2 and shall prescribe forms for certification and reports under par. (b).

3 **SECTION 108.** 66.1103 (10) (g) of the statutes is amended to read:

4 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial
5 resolution a document which provides a good faith estimate of attorney fees which
6 will be paid from bond proceeds is filed with the clerk of the municipality or county
7 and the ~~department of commerce~~ Wisconsin Economic Development Corporation.

8 **SECTION 109.** 66.1104 of the statutes is repealed. *repealed.*

⑨ Fix
COMPONENT

9 **SECTION 110.** 66.1105 (13) of the statutes is amended to read:

10 66.1105 (13) The ~~department of commerce~~ Wisconsin Economic Development
11 Corporation, in cooperation with ~~other~~ state agencies and local governments, shall
12 make a comprehensive report to the governor and the chief clerk of each house of the
13 legislature, for distribution to the legislature under s. 13.172 (2), at the beginning
14 of each biennium, beginning with the 1977 biennium, as to the effects and impact of
15 tax incremental financing projects socially, economically, and financially.

16 **SECTION 111.** 67.05 (6a) (bg) 2. of the statutes is amended to read:

17 67.05 (6a) (bg) 2. The department of ~~commerce~~ safety and professional services
18 shall determine for each grade level in which pupils attended school in a building
19 described in subd. 1., the average cost per square foot for, and the average number
20 of square feet per pupil included in, 2 recently constructed school buildings that were
21 designed to serve pupils of that grade level, as selected by that department.

22 **SECTION 112.** 67.12 (12) (e) 2r. b. of the statutes is amended to read:

23 67.12 (12) (e) 2r. b. The department of ~~commerce~~ safety and professional
24 services shall determine, for each grade level in which pupils attended school in a
25 building described in subd. 2r. a., the average cost per square foot for, and the average

1 number of square feet per pupil included in, 2 recently constructed school buildings
2 that were designed to serve pupils of that grade level, as selected by that department.

****NOTE: The above two sections transfer responsibility for calculating the per-square-foot cost of certain school facilities to DSPS. Do you agree that this function seems most closely related to Commerce's buildings and safety functions?

3 **SECTION 113.** 71.05 (24) (a) 4. of the statutes is amended to read:

4 71.05 (24) (a) 4. "Qualified new business venture" means a business certified
5 ~~by the department of commerce~~ under s. 238.20 or 560.2085, 2009 stats.
6

6 **SECTION 114.** 71.07 (2dd) (b) of the statutes is amended to read:

7 71.07 (2dd) (b) Except as provided in s. 73.03 (35), for any taxable year for
8 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
9 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
10 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
11 or entitled a person may credit against taxes otherwise due under this subchapter
12 employment-related day care expenses, up to \$1,200 for each qualifying individual.

13 **SECTION 115.** 71.07 (2de) (a) (intro.) of the statutes is amended to read:

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

23 **SECTION 116.** 71.07 (2de) (a) 1. of the statutes is amended to read:

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

6 **SECTION 117.** 71.07 (2di) (a) (intro.) of the statutes is amended to read:

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

14 **SECTION 118.** 71.07 (2di) (a) 1. of the statutes is amended to read:

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

21 **SECTION 119.** 71.07 (2di) (b) 2. of the statutes is amended to read:

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

1 the taxes otherwise due under this chapter on or measured by the claimant's income,
2 the amount of the credit not used as an offset against those taxes shall be certified
3 to the department of administration for payment to the claimant by check, share
4 draft or other draft. In this subdivision, "tribal enterprise" means a business that
5 is at least 51% owned and controlled by the governing body of one or more Indian
6 tribes, is actively managed by the governing body, or by the designee of the governing
7 body, of one or more Indian tribes and is currently performing a useful business
8 function.

9 **SECTION 120.** 71.07 (2di) (b) 3. of the statutes is amended to read:

10 71.07 (2di) (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 company shall compute the amount of the credit that may be claimed by each of
15 its shareholders, partners or members and shall provide that information to each of
16 its shareholders, partners or members. Partners, members of limited liability
17 companies and shareholders of tax-option corporations may claim the credit based
18 on the partnership's, company's or corporation's activities in proportion to their
19 ownership interest and may offset it against the tax attributable to their income from
20 the partnership's, company's or corporation's business operations in the
21 development zone; except that partners, members, and shareholders in a
22 development zone under s. 560.795 (1) (e), 2009 stats., may offset the credit against
23 the amount of the tax attributable to their income from all of the partnership's,
24 company's, or corporation's business operations; and against the tax attributable to

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

3 **SECTION 121.** 71.07 (2di) (d) 1. of the statutes is amended to read:

4 71.07 (2di) (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 122.** 71.07 (2di) (f) of the statutes is amended to read:

7 71.07 (2di) (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 123.** 71.07 (2di) (g) of the statutes is amended to read:

15 71.07 (2di) (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 124.** 71.07 (2dj) (am) (intro.) of the statutes is amended to read:

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

25 **SECTION 125.** 71.07 (2dj) (am) 4. a. of the statutes is amended to read:

1 71.07 (2dj) (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 126.** 71.07 (2dj) (am) 4. b. of the statutes is amended to read:

9 71.07 (2dj) (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 127.** 71.07 (2dj) (am) 4c. of the statutes is amended to read:

17 71.07 (2dj) (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 sub. (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 128.** 71.07 (2dj) (am) 4t. of the statutes is amended to read:

23 71.07 (2dj) (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 129.** 71.07 (2dj) (e) 1. of the statutes is amended to read:

6 71.07 (2dj) (e) 1. A copy of the claimant's certification for tax benefits under s.
7 560.765 (3), 2009 stats.

8 **SECTION 130.** 71.07 (2dj) (e) 3. a. of the statutes is amended to read:

9 71.07 (2dj) (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 131.** 71.07 (2dj) (e) 3. b. of the statutes is amended to read:

15 71.07 (2dj) (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 132.** 71.07 (2dL) (a) of the statutes is amended to read:

21 71.07 (2dL) (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 133.** 71.07 (2dL) (ag) of the statutes is amended to read:

4 71.07 (**2dL**) (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 134.** 71.07 (2dL) (ar) of the statutes is amended to read:

15 71.07 (**2dL**) (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 135.** 71.07 (2dL) (bm) of the statutes is amended to read:

1 71.07 (2dL) (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 136.** 71.07 (2dL) (c) of the statutes is amended to read:

9 71.07 (2dL) (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 sub. (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 137.** 71.07 (2dm) (a) 1. of the statutes is amended to read: ^{S.}

18 71.07 (2dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or
 19 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5)
 20 560.795 (5), 2009 stats., 238.398 (5), 560.798 (3), 2009 stats., 238.3995 (4), or
 21 560.7995 (4), 2009 stats.

22 **SECTION 138.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

23 71.07 (2dm) (a) 3. "Development zone" means a development opportunity zone
 24 under s. 238.395 (1) (e) and (f), 238.398, 560.795 (1) (e) and (f), 2009 stats., or ^{S.} 560.798,

or 238.398 (5) or 238.3995 (4) or S.

SECTION 138

S.

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

3 **SECTION 139.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

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

8 **SECTION 140.** 71.07 (2dm) (i) of the statutes is amended to read:

9 71.07 (**2dm**) (i) Partnerships, limited liability companies, and tax-option
 10 corporations may not claim the credit under this subsection, but the eligibility for,
 11 and the amount of, that credit shall be determined on the basis of their economic
 12 activity, not that of their shareholders, partners, or members. The corporation,
 13 partnership, or limited liability company shall compute the amount of credit that
 14 may be claimed by each of its shareholders, partners, or members and provide that
 15 information to its shareholders, partners, or members. Partners, members of limited
 16 liability companies, and shareholders of tax-option corporations may claim the
 17 credit based on the partnership's, company's, or corporation's activities in proportion
 18 to their ownership interest and may offset it against the tax attributable to their
 19 income from the partnership's, company's, or corporation's business operations in the
 20 development zone; except that partners, members, and shareholders in a
 21 development zone under s. 238.395 (1) (e) or 560.795 (1) (e), 2009 stats., may offset
 22 the credit against the amount of the tax attributable to their income.

23 **SECTION 141.** 71.07 (2dm) (j) of the statutes is amended to read:

24 71.07 (**2dm**) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or 560.795
 25 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,

1 or if a person's certification under s. ^{S.} ~~238.395 (5), 238.398 (3), 238.3995 (4)~~, ^{S.} 560.795
 2 (5), ^{S.} ~~2009 stats., 560.798 (3), 2009 stats., or 560.7995 (4), 2009 stats.,~~ ^{or} 560.795 (4), ^{or S.} 2009 stats., is revoked, that
 3 person may claim no credits under this subsection for the taxable year that includes
 4 the day on which the person becomes ineligible for tax benefits, the taxable year that
 5 includes the day on which the certification is revoked, or succeeding taxable years,
 6 and that person may carry over no unused credits from previous years to offset tax
 7 under this chapter for the taxable year that includes the day on which the person
 8 becomes ineligible for tax benefits, the taxable year that includes the day on which
 9 the certification is revoked, or succeeding taxable years.

10 **SECTION 142.** 71.07 (2dm) (k) of the statutes is amended to read: ^{S.}

11 71.07 (2dm) (k) If a person who is entitled under s. ~~238.395 (3) (a) 4.~~ ^{S.} or 560.795
 12 (3) (a) 4., ^{S.} 2009 stats., to claim tax benefits or certified under s. ~~238.395 (5), 238.398~~
 13 (3), ^{or} ~~238.3995 (4),~~ ^{or S.} 560.795 (5), ^{S.} 2009 stats., ^{S.} 560.798 (3), ^{S.} 2009 stats., or ^{S.} 560.7995 (4),
 14 ^{S.} 2009 stats., 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 143.** 71.07 (2dr) (a) of the statutes is amended to read:

19 71.07 (2dr) (a) *Credit.* Any person may credit against taxes otherwise due
 20 under this chapter an amount equal to 5% of the amount obtained by subtracting
 21 from the person's qualified research expenses, as defined in section 41 of the internal
 22 revenue code, except that "qualified research expenses" include only expenses
 23 incurred by the claimant in a development zone under subch. VI of ch. 560, ^{S.} 2009
 24 ^{S.} stats., except that a taxpayer may elect the alternative computation under section
 25 41 (c) (4) of the Internal Revenue Code and that election applies until the department

1 permits its revocation and except that “qualified research expenses” do not include
2 compensation used in computing the credit under sub. (2dj) nor research expenses
3 incurred before the claimant is certified for tax benefits under s. 560.765 (3), 2009
4 stats., the person’s base amount, as defined in section 41 (c) of the internal revenue
5 code, in a development zone, except that gross receipts used in calculating the base
6 amount means gross receipts from sales attributable to Wisconsin under s. 71.04 (7)
7 (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj) 1. and (dk) 1. and research expenses
8 used in calculating the base amount include research expenses incurred before the
9 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., in a
10 development zone, if the claimant submits with the claimant’s return a copy of the
11 claimant’s certification for tax benefits under s. 560.765 (3) 2009 stats., and a
12 statement from the department of commerce verifying the claimant’s qualified
13 research expenses for research conducted exclusively in a development zone. The
14 rules under s. 73.03 (35) apply to the credit under this paragraph. The rules under
15 sub. (2di) (f) and (g), as they apply to the credit under that subsection, apply to claims
16 under this paragraph. Section 41 (h) of the internal revenue code does not apply to
17 the credit under this paragraph.

18 **SECTION 144.** 71.07 (2dr) (b) of the statutes is amended to read:

19 71.07 (2dr) (b) *Development opportunity zones.* The development zones
20 research credit under par. (a), as it applies to a person certified under s. 560.765 (3),
21 2009 stats., applies to a person that conducts economic activity in a development
22 opportunity zone under s. 560.795 (1), 2009 stats., and that is entitled to tax benefits
23 under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795 (2), 2009 stats.
24 A development opportunity zone credit under this paragraph may be calculated
25 using expenses incurred by a claimant beginning on the effective date under s.

1 560.795 (2) (a), 2009 stats., of the development opportunity zone designation of the
2 area in which the claimant conducts economic activity.

3 **SECTION 145.** 71.07 (2ds) (a) 1. of the statutes is amended to read:

4 71.07 (2ds) (a) 1. "Development zone" means a zone designated under s. 560.71,
5 2009 stats.

6 **SECTION 146.** 71.07 (2ds) (b) of the statutes is amended to read:

7 71.07 (2ds) (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for
8 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
9 for tax benefits, any person may claim as a credit against taxes otherwise due under
10 this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases
11 and rentals of eligible property. Partnerships, limited liability companies and
12 tax-option corporations may not claim the credit under this subsection, but the
13 eligibility for, and the amount of, that credit shall be determined on the basis of their
14 economic activity, not that of their partners, members or shareholders. The
15 partnership, limited liability company or corporation shall compute the amount of
16 credit that may be claimed by each of its partners, members or shareholders and
17 shall provide that information to each of its partners, members or shareholders.
18 Partners, members of a limited liability company and shareholders of tax-option
19 corporations may claim the credit based on the partnership's, company's or
20 corporation's activities in proportion to their ownership interest.

21 **SECTION 147.** 71.07 (2ds) (d) 1. of the statutes is amended to read:

22 71.07 (2ds) (d) 1. A copy of the claimant's certification for tax benefits under
23 s. 560.765 (3), 2009 stats.

24 **SECTION 148.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

1 71.07 (2dx) (a) 2. "Development zone" means a development zone under s. ^{S.}
 2 238.30 or 560.70, 2009 stats., a development opportunity zone under s. 238.395 or ^{S.}
 3 560.795, 2009 stats., an enterprise development zone under s. 238.397 or ^{S.} 560.797,
 4 2009 stats., an agricultural development zone under s. 238.398 or ^{S.} 560.798, 2009
 5 stats., or an airport development zone under s. 238.3995 or ^{S.} 560.7995, 2009 stats.

6 **SECTION 149.** 71.07 (2dx) (b) (intro.) of the statutes is amended to read:

7 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
 8 in s. 73.03 (35), and subject to s. 238.385 or ^{S.} 560.785, 2009 stats., for any taxable year
 9 for which the person is entitled under s. 238.395 (3) or ^{S.} 560.795 (3), 2009 stats., to
 10 claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), ^{or} 238.3995
 11 (4), ^{or s.} 560.765 (3), 2009 stats., ^{S.} 560.797 (4), 2009 stats., ^{S.} 560.798 (3), 2009 stats., or ^{S.}
 12 560.7995 (4), 2009 stats., any person may claim as a credit against the taxes
 13 otherwise due under this chapter the following amounts:

14 **SECTION 150.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

15 71.07 (2dx) (b) 2. The amount ^{S.} determined by multiplying the amount
 16 determined under s. 238.385 (1) (b) or ^{S.} 560.785 (1) (b), 2009 stats., by the number of
 17 full-time jobs created in a development zone and filled by a member of a targeted
 18 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the
 19 subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

20 **SECTION 151.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

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

1 **SECTION 152.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

2 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
3 determined under s. 238.385 (1) (bm) or ^{S.}560.785 (1) (bm), 2009 stats., by the number
4 of full-time jobs retained, as provided in the rules under s. 238.385 or ^{S.}560.785, 2009
5 stats., excluding jobs for which a credit has been claimed under sub. (2dj), in an
6 enterprise development zone under s. 238.397 or ^{S.}560.797, 2009 stats., and for which
7 significant capital investment was made and by then subtracting the subsidies paid
8 under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m)
9 (c) for those jobs.

10 **SECTION 153.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

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

18 **SECTION 154.** 71.07 (2dx) (be) of the statutes is amended to read:

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

25 **SECTION 155.** 71.07 (2dx) (bg) of the statutes is amended to read:

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

13 **SECTION 156.** 71.07 (2dx) (c) of the statutes is amended to read: or S.

14 71.07 (2dx) (c) *Credit precluded*. If the certification of a person for tax benefits
 15 under s. 238.365 (3), 238.397 (4), 238.398 (3), ^{or} 238.3995 (4), 560.765 (3), 2009 stats., S.
 16 560.797 (4), 2009 stats., ^{S.} 560.798 (3), 2009 stats., or ^{S.} 560.7995 (4), 2009 stats., is
 17 revoked, or if the person becomes ineligible for tax benefits under s. 238.395 (3) or S.
 18 560.795 (3), 2009 stats., that person may not claim credits under this subsection for
 19 the taxable year that includes the day on which the certification is revoked; the
 20 taxable year that includes the day on which the person becomes ineligible for tax
 21 benefits; or succeeding taxable years and that person may not carry over unused
 22 credits from previous years to offset tax under this chapter for the taxable year that
 23 includes the day on which certification is revoked; the taxable year that includes the
 24 day on which the person becomes ineligible for tax benefits; or succeeding taxable
 25 years.

1 **SECTION 157.** 71.07 (2dx) (d) of the statutes is amended to read:

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

10 **SECTION 158.** 71.07 (2dy) (a) of the statutes is amended to read:

11 71.07 (2dy) (a) *Definition.* In this subsection, "claimant" means a person who
12 files a claim under this subsection and is certified under s. 238.301 (2) or ^{S.} 560.701 (2),
13 2009 stats., and authorized to claim tax benefits under s. 238.303 or ^{S.} 560.703, 2009
14 stats.

15 **SECTION 159.** 71.07 (2dy) (b) of the statutes is amended to read:

16 71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection
17 and ss. 238.301 to 238.306 or ^{SS.} 560.701 to 560.706, 2009 stats., for taxable years
18 beginning after December 31, 2008, a claimant may claim as a credit against the tax
19 imposed under s. 71.02 or 71.08, up to the amount of the tax, the amount authorized
20 for the claimant under s. 238.303 or ^{S.} 560.703, 2009 stats.

21 **SECTION 160.** 71.07 (2dy) (c) 1. of the statutes is amended to read:

22 71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the
23 claimant includes with the claimant's return a copy of the claimant's certification
24 under s. 238.301 (2) or ^{S.} 560.701 (2), 2009 stats., and a copy of the claimant's notice
25 of eligibility to receive tax benefits under s. 238.303 (3) or ^{S.} 560.703 (3), 2009 stats.

1 **SECTION 161.** 71.07 (2dy) (c) 2. of the statutes is amended to read:

2 71.07 (**2dy**) (c) 2. Partnerships, limited liability companies, and tax-option
3 corporations may not claim the credit under this subsection, but the eligibility for,
4 and the amount of, the credit are based on their authorization to claim tax benefits
5 under s. 238.303 or ^{S.} 560.703, 2009 stats. A partnership, limited liability company, or
6 tax-option corporation shall compute the amount of credit that each of its partners,
7 members, or shareholders may claim and shall provide that information to each of
8 them. Partners, members of limited liability companies, and shareholders of
9 tax-option corporations may claim the credit in proportion to their ownership
10 interests.

11 **SECTION 162.** 71.07 (2dy) (d) 2. of the statutes is amended to read:

12 71.07 (**2dy**) (d) 2. If a claimant's certification is revoked under s. 238.305 or ^{S.}
13 560.705, 2009 stats., or if a claimant becomes ineligible for tax benefits under s.
14 238.302 or ^{S.} 560.702, 2009 stats., the claimant may not claim credits under this
15 subsection for the taxable year that includes the day on which the certification is
16 revoked; the taxable year that includes the day on which the claimant becomes
17 ineligible for tax benefits; or succeeding taxable years and the claimant may not
18 carry over unused credits from previous years to offset the tax imposed under s. 71.02
19 or 71.08 for the taxable year that includes the day on which certification is revoked;
20 the taxable year that includes the day on which the claimant becomes ineligible for
21 tax benefits; or succeeding taxable years.

22 **SECTION 163.** 71.07 (3g) (a) (intro.) of the statutes is amended to read:

23 71.07 (**3g**) (a) (intro.) Subject to the limitations under this subsection and ss.
24 73.03 (35m), ^e 238.23 ^{S.} and ^{S.} 560.96, 2009 stats., a business that is certified under s.
25 238.23 (3) or ^{S.} 560.96 (3), 2009 stats., may claim as a credit against the taxes imposed

1 under s. 71.02 an amount equal to the sum of the following, as established under s.
2 238.23 (3) (c) or ^{S.} 560.96 (3) (c), 2009 stats:

3 **SECTION 164.** 71.07 (3g) (e) 2. of the statutes is amended to read:

4 71.07 (3g) (e) 2. The investments that relate to the amount described under par.
5 (a) 2. for which a claimant makes a claim under this subsection must be retained for
6 use in the technology zone for the period during which the claimant's business is
7 certified under s. 238.23 (3) or ^{S.} 560.96 (3), 2009 stats.

8 **SECTION 165.** 71.07 (3g) (f) 1. of the statutes is amended to read:

9 71.07 (3g) (f) 1. A copy of a verification from the department of commerce that
10 the claimant's business is certified under s. 238.23 (3) or ^{S.} 560.96 (3), 2009 stats., and
11 that the business ~~and the department of commerce have~~ has entered into an
12 agreement under s. 238.23 (3) (d) or ^{S.} 560.96 (3) (d), 2009 stats.

13 **SECTION 166.** 71.07 (3p) (b) of the statutes is amended to read:

14 71.07 (3p) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection and s. 238.18 or ^{S.} 560.207, 2009 stats., except as provided in par. (c) 5., for
16 taxable years beginning after December 31, 2006, and before January 1, 2015, a
17 claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up
18 to the amount of the tax, an amount equal to 10 percent of the amount the claimant
19 paid in the taxable year for dairy manufacturing modernization or expansion related
20 to the claimant's dairy manufacturing operation.

21 **SECTION 167.** 71.07 (3p) (c) 2m. a. of the statutes is amended to read:

22 71.07 (3p) (c) 2m. a. The maximum amount of the credits that may be claimed
23 under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is
24 \$600,000, as allocated under s. 560.207, 2009 stats.

25 **SECTION 168.** 71.07 (3p) (c) 2m. b. of the statutes is amended to read:

1 71.07 (3p) (c) 2m. b. The maximum amount of the credits that may be claimed
2 by all claimants, other than members of dairy cooperatives, under this subsection
3 and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal year
4 thereafter, is \$700,000, as allocated under s. 238.18 or^{S.}560.207, 2009 stats.

5 **SECTION 169.** 71.07 (3p) (c) 2m. bm. of the statutes is amended to read:

6 71.07 (3p) (c) 2m. bm. The maximum amount of the credits that may be claimed
7 by members of dairy cooperatives under this subsection and ss. 71.28 (3p) and 71.47
8 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and
9 the maximum amount of the credits that may be claimed by members of dairy
10 cooperatives under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year
11 2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 238.18
12 or^{S.}560.207, 2009 stats.

13 **SECTION 170.** 71.07 (3p) (c) 6. of the statutes is amended to read:

14 71.07 (3p) (c) 6. No credit may be allowed under this subsection unless the
15 claimant submits with the claimant's return a copy of the claimant's credit
16 certification and allocation under s. 238.18 or^{S.}560.207, 2009 stats.

17 **SECTION 171.** 71.07 (3q) (a) 1. of the statutes is amended to read:

18 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
19 under s. 238.16 (2) or^{S.}560.2055 (2), 2009 stats. *for taxable years beginning*
20 *before January 1, 2011*

21 **SECTION 172.** 71.07 (3q) (a) 2. of the statutes is amended to read:

22 71.07 (3q) (a) 2. "Eligible employee" means an eligible employee under s.
23 238.16 (1) (b) or 560.2055 (1) (b), 2009 stats., who satisfies the wage requirements
under s. 238.16 (3) (a) or (b) or 560.2055 (3) (a) or (b), 2009 stats.

24 **SECTION 173.** 71.07 (3q) (b) (intro.) of the statutes is amended to read:

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

1 71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
2 subsection and s. 238.16 or ^{S.} 560.2055, 2009 stats., for taxable years beginning after
3 December 31, 2009, a claimant may claim as a credit against the taxes imposed under
4 ss. 71.02 and 71.08 any of the following.

5 **SECTION 174.** 71.07 (3q) (b) 1. of the statutes is amended to read:

6 71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
7 employee in the taxable year, not to exceed 10 percent of such wages, as determined
8 by the Wisconsin Economic Development Corporation under s. 238.16 or the
9 department of commerce under s. 560.2055, 2009 stats.

10 **SECTION 175.** 71.07 (3q) (b) 2. of the statutes is amended to read:

11 71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
12 year, as determined under s. 238.16 or ^{S.} 560.2055, 2009 stats. to undertake the
13 training activities described under s. 238.16 (3) (c) or ^{S.} 560.2055 (3) (c), 2009 stats.

14 **SECTION 176.** 71.07 (3q) (c) 2. of the statutes is amended to read:

15 71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the
16 claimant includes with the claimant's return a copy of the claimant's certification for
17 tax benefits under s. 238.16 (2) or ^{S.} 560.2055 (2), 2009 stats.

18 **SECTION 177.** 71.07 (3q) (c) 3. of the statutes is amended to read:

19 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
20 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
21 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
22 any credits reallocated under s. 238.15 (3) (d) or ^{S.} 560.205 (3) (d), 2009 stats.

23 **SECTION 178.** 71.07 (3r) (b) of the statutes is amended to read:

24 71.07 (3r) (b) *Filing claims.* Subject to the limitations provided in this
25 subsection and s. 238.19 or ^{S.} 560.208, 2009 stats., for taxable years beginning after

1 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
2 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an
3 amount equal to 10 percent of the amount the claimant paid in the taxable year for
4 meat processing modernization or expansion related to the claimant's meat
5 processing operation.

6 **SECTION 179.** 71.07 (3r) (c) 3. a. of the statutes is amended to read:

7 71.07 (3r) (c) 3. a. The maximum amount of the credits that may be allocated
8 under this subsection and ss. 71.28 (3r) and 71.47 (3r) in fiscal year 2009-10 is
9 \$300,000, as allocated under s. 560.208, 2009 stats.

10 **SECTION 180.** 71.07 (3r) (c) 3. b. of the statutes is amended to read:

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

15 **SECTION 181.** 71.07 (3r) (c) 6. of the statutes is amended to read:

16 71.07 (3r) (c) 6. No credit may be allowed under this subsection unless the
17 claimant submits with the claimant's return a copy of the claimant's credit
18 certification and allocation under s. 238.19 or ^{S.} 560.208, 2009 stats.

19 **SECTION 182.** 71.07 (3rm) (b) of the statutes is amended to read:

20 71.07 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
21 subsection and s. 238.21 or ^{S.} 560.209, 2009 stats., for taxable years beginning after
22 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit
23 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an
24 amount equal to 10 percent of the amount the claimant paid in the taxable year for

1 equipment that is used primarily to harvest or process woody biomass that is used
2 as fuel or as a component of fuel.

3 **SECTION 183.** 71.07 (3rn) (c) 3. of the statutes is amended to read:

4 71.07 (3rn) (c) 3. The maximum amount of the credits that may be claimed
5 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) is \$900,000, as allocated
6 under s. ~~238.21~~ or ^{S.} 560.209, 2009 stats.

7 **SECTION 184.** 71.07 (3rn) (b) of the statutes is amended to read:

8 71.07 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
9 subsection and s. ~~506.2056~~ ~~238.17~~ or ^{S.} 560.2056, 2009 stats., for taxable years
10 beginning after December 31, 2009, and before January 1, 2017, a claimant may
11 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount
12 of the tax, an amount equal to 10 percent of the amount the claimant paid in the
13 taxable year for food processing or food warehousing modernization or expansion
14 related to the operation of the claimant's food processing plant or food warehouse.

15 **SECTION 185.** 71.07 (3rn) (c) 3. a. of the statutes is amended to read:

16 71.07 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated
17 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2009-10 is
18 \$1,000,000, as allocated under s. ~~560.2056~~, 2009 stats.

19 **SECTION 186.** 71.07 (3rn) (c) 3. b. of the statutes is amended to read:

20 71.07 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated
21 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2010-11 is
22 \$1,200,000, as allocated under s. ~~560.2056~~, 2009 stats.

23 **SECTION 187.** 71.07 (3rn) (c) 3. c. of the statutes is amended to read:

24 71.07 (3rn) (c) 3. c. The maximum amount of the credits that may be allocated
25 under this subsection and ss. 71.28 (3rn) and 71.47 (3rn) in fiscal year 2011-12, and

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1 in each year thereafter, is \$700,000, as allocated under s. 238.17 or ^{S.} 560.2056, 2009
2 stats.

3 **SECTION 188.** 71.07 (3rn) (c) 6. of the statutes is amended to read:

4 71.07 (**3rn**) (c) 6. No credit may be allowed under this subsection unless the
5 claimant submits with the claimant's return a copy of the claimant's credit
6 certification and allocation under s. 238.17 or ^{S.} 560.2056, 2009 stats.

7 **SECTION 189.** 71.07 (3t) (b) of the statutes is amended to read:

8 71.07 (**3t**) (b) *Credit*. Subject to the limitations provided in this subsection and
9 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, a
10 claimant may claim as a credit, amortized over 15 taxable years starting with the
11 taxable year beginning after December 31, 2007, against the tax imposed under s.
12 71.02 and 71.08, up to the amount of the tax, an amount equal to the claimant's
13 unused credits under s. 71.07 (3s).

14 **SECTION 190.** 71.07 (3t) (c) 1. of the statutes is amended to read:

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

22 **SECTION 191.** 71.07 (3w) (a) 2. of the statutes is amended to read:

23 71.07 (**3w**) (a) 2. "Claimant" means a person who is certified to claim tax
24 benefits under s. 238.399 (5) or ^{S.} 560.799 (5), 2009 stats., and who files a claim under
25 this subsection.

1 **SECTION 192.** 71.07 (3w) (a) 3. of the statutes is amended to read:

2 71.07 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
3 in s. 238.399 (1) (am) or ^{S.} 560.799 (1) (am), 2009 stats.

4 **SECTION 193.** 71.07 (3w) (a) 4. of the statutes is amended to read:

5 71.07 (3w) (a) 4. "Enterprise zone" means a zone designated under s. 238.399
6 ^{S.} or 560.799, 2009 stats.

7 **SECTION 194.** 71.07 (3w) (a) 5d. of the statutes is amended to read:

8 71.07 (3w) (a) 5d. "Tier I county or municipality" means a tier I county or
9 municipality, as determined by ~~the department of commerce~~ ^{S.} under s. 238.399 or
10 560.799, 2009 stats.

11 **SECTION 195.** 71.07 (3w) (a) 5e. of the statutes is amended to read:

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

15 **SECTION 196.** 71.07 (3w) (b) (intro.) of the statutes is amended to read:

16 71.07 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
17 provided in this subsection and s. 238.399 or ^{S.} 560.799, 2009 stats., a claimant may
18 claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount
19 calculated as follows:

20 **SECTION 197.** 71.07 (3w) (b) 5. of the statutes is amended to read:

21 71.07 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
22 percentage determined by ~~the department of commerce~~ ^{S.} under s. 238.399 or 560.799,
23 2009 stats., not to exceed 7 percent.

24 **SECTION 198.** 71.07 (3w) (bm) 1. of the statutes is amended to read:

1 year. A claimant may claim a credit under this subdivision for no more than 5
2 consecutive taxable years.

3 **SECTION 200.** 71.07 (3w) (bm) 3. of the statutes is amended to read:

4 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
5 4., and subject to the limitations provided in this subsection and s. 238.399 or ^{S.}
6 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
7 may claim as a credit against the tax imposed under s. 71.02 or 71.08 up to 10 percent
8 of the claimant's significant capital expenditures, as determined ~~by the department~~
9 ~~of commerce~~ ^{S.} under s. 238.399 (5m) or 560.799 (5m), 2009 stats.

10 **SECTION 201.** 71.07 (3w) (bm) 4. of the statutes is amended to read:

11 71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
12 3., and subject to the limitations provided in this subsection and s. 238.399 or ^{S.}
13 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant
14 may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to 1 percent
15 of the amount that the claimant paid in the taxable year to purchase tangible
16 personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or
17 services from Wisconsin vendors, as determined ~~by the department of commerce~~ ^{S.}
18 under s. 238.399 (5) (e) or 560.799 (5) (e), 2009 stats., except that the claimant may
19 not claim the credit under this subdivision and subd. 3. for the same expenditures.

20 **SECTION 202.** 71.07 (3w) (c) 3. of the statutes is amended to read:

21 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
22 claimant includes with the claimant's return a copy of the claimant's certification for
23 tax benefits under s. 238.399 (5) or (5m) or ^{S.} 560.799 (5) or (5m), 2009 stats.

24 **SECTION 203.** 71.07 (5b) (a) 2. of the statutes is amended to read:

1 71.07 (5b) (a) 2. "Fund manager" means an investment fund manager certified
2 under s. 238.15 (2) or ^{S.} 560.205 (2), 2009 stats.

3 **SECTION 204.** 71.07 (5b) (b) 1. of the statutes is amended to read:

4 71.07 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
5 to the limitations provided under this subsection and s. 238.15 or ^{S.} 560.205, 2009
6 stats., and except as provided in subd. 2., a claimant may claim as a credit against
7 the tax imposed under ss. 71.02 and 71.08, up to the amount of those taxes, 25 percent
8 of the claimant's investment paid to a fund manager that the fund manager invests
9 in a business certified under s. 238.15 (1) or ^{S.} 560.205 (1), 2009 stats.

10 **SECTION 205.** 71.07 (5d) (a) 1. (intro.) of the statutes is amended to read:

11 71.07 (5d) (a) 1. (intro.) "Bona fide angel investment" means a purchase of an
12 equity interest, or any other expenditure, as determined by rule under s. 238.15 or ^{S.}
13 560.205, 2009 stats., that is made by any of the following: PLAIN

14 **SECTION 206.** 71.07 (5d) (a) 3. of the statutes is amended to read:

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

17 **SECTION 207.** 71.07 (5d) (b) (intro.) of the statutes is amended to read:

18 71.07 (5d) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
19 subsection and in s. 238.15 or ^{S.} 560.205, 2009 stats., a claimant may claim as a credit
20 against the tax imposed under s. 71.02 or 71.08, up to the amount of those taxes, the
21 following:

22 **SECTION 208.** 71.07 (5d) (c) 2. of the statutes is amended to read:

23 71.07 (5d) (c) 2. For taxable years beginning before January 1, 2008, the
24 maximum amount of a claimant's investment that may be used as the basis for a

1 credit under this subsection is \$2,000,000 for each investment made directly in a
2 business certified under s. 238.15 (1) or ^{S.} 560.205 (1), 2009 stats.

3 **SECTION 209.** 71.07 (5i) (c) 1. of the statutes is amended to read:

4 71.07 (5i) (c) 1. The maximum amount of the credits that may be claimed under
5 this subsection and ss. 71.28 (5i) and 71.47 (5i) in a taxable year is \$10,000,000, as
6 allocated under s. 238.14 or ^{S.} 560.204, 2009 stats.

7 **SECTION 210.** 71.28 (1dd) (b) of the statutes is amended to read:

8 71.28 (1dd) (b) Except as provided in s. 73.03 (35), for any taxable year for
9 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
10 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, entitled under
11 s. 560.795 (3) (a), 2009 stats., and begins business operations in a zone under s.
12 560.795, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009
13 stats., for each zone for which the person is certified or entitled a person may credit
14 against taxes otherwise due under this subchapter employment-related day care
15 expenses, up to \$1,200 for each qualifying individual.

16 **SECTION 211.** 71.28 (1dd) (e) of the statutes is amended to read:

17 71.28 (1dd) (e) The credit under this subsection, as it applies to a person
18 certified under s. 560.765 (3), 2009 stats., applies to a corporation that conducts
19 economic activity in a zone under s. 560.795 (1), 2009 stats., and that is entitled to
20 tax benefits under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795
21 (2), 2009 stats. A credit under this subsection may be credited using expenses
22 incurred by a claimant on July 29, 1995.

23 **SECTION 212.** 71.28 (1de) (a) (intro.) of the statutes is amended to read:

24 71.28 (1de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
25 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business

1 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, entitled under
2 s. 560.795 (3) (a), 2009 stats., and begins business operations in a zone under s.
3 560.795, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009
4 stats., for each zone for which the person is certified or entitled the person may claim
5 as a credit against taxes otherwise due under this subchapter an amount equal to
6 7.5% of the amount that the person expends to remove or contain environmental
7 pollution, as defined in s. 299.01 (4), in the zone or to restore soil or groundwater that
8 is affected by environmental pollution, as defined in s. 299.01 (4), in the zone if the
9 person fulfills all of the following requirements:

10 **SECTION 213.** 71.28 (1de) (a) 1. of the statutes is amended to read:

11 71.28 (1de) (a) 1. Begins the work, other than planning and investigating, for
12 which the credit is claimed after the area that includes the site where the work is
13 done is designated a development zone under s. 560.71, 2009 stats., a development
14 opportunity zone under s. 560.795, 2009 stats., or an enterprise development zone
15 under s. 560.797, 2009 stats., and after the claimant is certified under s. 560.765 (3),
16 2009 stats., entitled under s. 560.795 (3) (a), 2009 stats., or certified under s. 560.797
17 (4) (a), 2009 stats.

18 **SECTION 214.** 71.28 (1de) (d) of the statutes is amended to read:

19 71.28 (1de) (d) The credit under this subsection, as it applies to a person
20 certified under s. 560.765 (3), 2009 stats., applies to a corporation that conducts
21 economic activity in a zone under s. 560.795 (1), 2009 stats., and that is entitled to
22 tax benefits under s. 560.795 (3), 2009 stats., subject to the limits under s. 560.795
23 (2), 2009 stats. A credit under this subsection may be credited using expenses
24 incurred by a claimant on July 29, 1995.

25 **SECTION 215.** 71.28 (1di) (a) (intro.) of the statutes is amended to read: