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 XVI

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)**

Pt. 90

State of Wisconsin
2011 – 2012 LEGISLATURE

LRB–1059/~~P2~~ P3
CTS/JK/JTK:all:ph Rmd R
stays

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

FOR 2011–13 BUDGET — NOT READY FOR INTRODUCTION

Don't gen

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 is amended to read:

3 13.099 **(1)** (a) ~~"Department"~~ "Authority" means the ~~department of commerce~~

4 Wisconsin Housing and Economic Development Authority.

5 **SECTION 2.** 13.099 (1) (b) of the statutes is amended to read:

6 13.099 **(1)** (b) "State housing strategy plan" means the plan developed under

7 s. ~~560.9802~~ 234.5602.

8 **SECTION 3.** 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~~ authority shall prepare a report on the bill within 30 days after it is introduced. The ~~department~~ authority may request any information from other state agencies, local governments or individuals, or organizations that is reasonably necessary for the ~~department~~ authority to prepare the report.

SECTION 4. 13.099 (2) (b) of the statutes is amended to read:

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

SECTION 5. 13.099 (3) (title) of the statutes is amended to read:

13.099 **(3)** (title) FINDINGS OF THE ~~DEPARTMENT~~ AUTHORITY TO BE CONTAINED IN THE REPORT.

SECTION 6. 13.099 (3) (a) (intro.) of the statutes is amended to read:

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

SECTION 7. 13.099 (3) (a) 5. of the statutes is amended to read:

13.099 **(3)** (a) 5. Housing costs, as defined in s. ~~560.9801~~ 234.5601 (3) (a) and (b).

SECTION 8. 13.099 (4) of the statutes is amended to read:

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

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

13.625 **(9)** This section does not apply to the solicitation, acceptance, or furnishing of anything of pecuniary value by the ~~department of commerce~~ Wisconsin Economic Development Corporation, or to a principal furnishing anything of 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 10. 13.94 (1) (mm) of the statutes is amended to read:

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

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

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

SECTION 12. 14.165 (2) of the statutes is amended to read:

14.165 **(2)** RECOMMENDATIONS. The department of administration, department of ~~commerce~~ safety and professional services, and public service commission shall make recommendations to the governor for awards under sub. (1).

SECTION 13. 14.85 (2) of the statutes is amended to read:

14.85 **(2)** The ~~secretary of commerce, the~~ secretary of tourism, the secretary of natural resources, the secretary of transportation, and the director of the historical society, or their designees, shall serve as nonvoting members of the commission.

SECTION 14. 14.85 (8) (d) of the statutes is amended to read:

14.85 **(8)** (d) ~~If permitted by law, any state agency or local public body, board, commission or agency may allocate funds under its control to fund programs recommended by the commission. If the department of commerce determines that a program recommended by the commission to undertake activities relating to the promotion of economic development is consistent with the department's statewide economic development plans, priorities and resources, the department shall have primary responsibility to support the activities of the program.~~ If the department of tourism determines that a program recommended by the commission to undertake activities relating to the promotion of tourism is consistent with the department's statewide tourism marketing plans, priorities, and resources, the department shall have primary responsibility to support the activities of the program.

SECTION 15. 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

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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.

SECTION 16. 15.137 (2) (a) of the statutes is amended to read:

15.137 **(2)** (a) 3m. The ~~secretary of commerce~~ chief executive officer of the Wisconsin Economic Development Corporation or his or her designee.

SECTION 17. 15.15 of the statutes is repealed.

SECTION 18. 15.153 (title) of the statutes is repealed.

SECTION 19. 15.153 (4) of the statutes is repealed.

SECTION 20. 15.155 (title) of the statutes is repealed.

SECTION 21. 15.155 (2) of the statutes is repealed.

SECTION 22. 15.155 (4) of the statutes is repealed.

SECTION 23. 15.157 (title) of the statutes is repealed.

SECTION 24. 15.157 (7) of the statutes is repealed.

SECTION 25. 15.435 (1) (a) 1. of the statutes is amended to read:

15.435 **(1)** (a) 1. The ~~secretary of commerce~~ chief executive officer of the Wisconsin Economic Development Corporation and the secretary of revenue or their designees.

SECTION 26. 16.54 (14) of the statutes is repealed.

SECTION 27. 19.56 (2) (b) 6. of the statutes is amended to read:

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

SECTION 28. 19.56 (3) (e) (intro.) of the statutes is amended to read:

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

SECTION 29. 19.56 (3) (e) 1. of the statutes is amended to read:

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

SECTION 30. 19.56 (3) (f) of the statutes is amended to read:

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

SECTION 31. 19.57 of the statutes is amended to read:

19.57 Conferences, visits and economic development activities. The ~~department of commerce~~ Wisconsin Economic Development Corporation shall file a report with the board no later than April 30 annually, specifying the source and amount of anything of value received by the ~~department of commerce~~ Wisconsin Economic Development Corporation during the preceding calendar year for a purpose specified in s. 19.56 (3) (e), and the program or activity in connection with

which the thing is received, together with the location and date of that program or activity.

SECTION 32. 19.85 (1) (i) of the statutes is repealed.

SECTION 33. 20.143 (intro.) of the statutes is repealed.

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

SECTION 35. 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.

SECTION 36. 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.

SECTION 37. 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.

SECTION 38. 20.143 (1) (bt) 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.

SECTION 39. 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.

SECTION 40. 20.143 (1) (cf) 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.

SECTION 41. 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.

SECTION 42. 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.

SECTION 43. 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.

SECTION 44. 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.

1 **SECTION 45.** 20.143 (1) (ew) 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) (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.

3 **SECTION 47.** 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.

4 **SECTION 48.** 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.

5 **SECTION 49.** 20.143 (1) (fy) 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) (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.

7 **SECTION 51.** 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.

8 **SECTION 52.** 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.

9 **SECTION 53.** 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.

10 **SECTION 54.** 20.143 (1) (gr) 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) (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.

1 **SECTION 56.** 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.

2 **SECTION 57.** 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.

3 **SECTION 58.** 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.

4 **SECTION 59.** 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.

5 **SECTION 60.** 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.

6 **SECTION 61.** 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.

7 **SECTION 62.** 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.

8 **SECTION 63.** 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.

9 **SECTION 64.** 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.

10 **SECTION 65.** 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.

11 **SECTION 66.** 20.143 (1) (ka) 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 67.** 20.143 (1) (kb) 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 68.** 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.

2 **SECTION 69.** 20.143 (1) (kf) 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 70.** 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.

4 **SECTION 71.** 20.143 (1) (kh) 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 72.** 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.

6 **SECTION 73.** 20.143 (1) (kt) 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 74.** 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.

8 **SECTION 75.** 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.

9 **SECTION 76.** 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.

10 **SECTION 77.** 20.143 (1) (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 78.** 20.143 (1) (qa) 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 79.** 20.143 (1) (qm) of the statutes is renumbered 20.192 (1) (qm) and
2 amended to read:

3 20.192 **(1)** (qm) *Brownfields grant program* ~~*and related grants*~~*; environmental*
4 *fund.* From the environmental fund, the amounts in the schedule for grants under
5 ~~ss. 560.13 and 560.139 (1) (c) and for the grant under 2005 Wisconsin Act 25, section~~
6 ~~9108 (3f)~~ s. 238.13.

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

****NOTE: Enrolled SS SB 6 creates s. 20.192 for appropriations to the Wisconsin Economic Development Corporation.

7 **SECTION 80.** 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.

8 **SECTION 81.** 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.

9 **SECTION 82.** 20.192 (1) (r) of the statutes is created to read:

10 20.192 **(1)** (r) *Economic development fund; programs.* From the economic
11 development fund, as a continuing appropriation, the amounts in the schedule for
12 funding economic development programs administered by the Wisconsin Economic
13 Development Corporation.

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

14 **SECTION 83.** 20.370 (2) (bg) of the statutes is amended to read:

15 20.370 **(2)** (bg) *Air management — stationary sources.* The amounts in the
16 schedule for purposes related to stationary sources of air contaminants as specified
17 in s. 285.69 (2) (c) ~~and to transfer the amounts appropriated under s. 20.143 (1) (kc)~~
18 ~~to the appropriation account under s. 20.143 (1) (kc)~~. All moneys received from fees
19 under s. 285.69 (2) (a) and (e), except moneys appropriated under subs. (3) (bg), (8)

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(mg) and (9) (mh), and all moneys received from fees imposed under s. 285.69 (7) shall be credited to this appropriation.

SECTION 84. 20.370 (2) (mr) of the statutes is amended to read:

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

SECTION 85. 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.

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SECTION 86. 20.505 (8) (hm) 6g. of the statutes is repealed.

SECTION 87. 20.505 (8) (hm) 6j. of the statutes is repealed.

SECTION 88. 20.505 (8) (hm) 6k. of the statutes is created to read:

20.505 **(8)** (hm) 6k. The amount transferred to s. 20.505 (1) (ka) shall be the amount in the schedule under s. 20.505 (1) (ka).

****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 89. 20.505 (8) (hm) 6L. of the statutes is created to read:

20.505 **(8)** (hm) 6L. The amount transferred to s. 20.380 (1) (kg) shall be the amount in the schedule under s. 20.380 (1) (kg).

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

SECTION 90. 23.167 (2) (intro.) of the statutes is amended to read:

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

SECTION 91. 23.169 (title) of the statutes is amended to read:

23.169 (title) **Economic development assistance coordination and reporting.**

SECTION 92. 23.169 of the statutes is renumbered 23.169 (2) and amended to read:

23.169 **(2)** Annually, no later than October 1, the department shall submit to the joint legislative audit committee and to the appropriate standing committees of the legislature under s. 13.172 (3) a comprehensive report assessing economic development programs, as defined in s. 23.167 (1), administered by the department. The report shall include all of the information required under s. ~~560.01 (2) (am)~~ 238.07 (2). The department shall collaborate with the ~~department of commerce~~ Wisconsin Economic Development Corporation to make readily accessible to the public on an Internet–based system the information required under this section.

SECTION 93. 23.169 (1) of the statutes is created to read:

23.169 **(1)** The department shall coordinate any economic development assistance with the Wisconsin Economic Development Corporation.

SECTION 94. 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:

1 **SECTION 95.** 25.17 (70) (a) of the statutes is repealed.

2 **SECTION 96.** 25.17 (70) (d) of the statutes is amended to read:

3 25.17 **(70)** (d) Comments solicited from the ~~secretary of commerce~~ chief
4 executive officer of the Wisconsin Economic Development Corporation and received
5 by the board on or before November 30 of the year of submittal.

6 **SECTION 97.** 26.02 (1) (intro.) of the statutes is amended to read:

7 26.02 **(1)** DUTIES. (intro.) The council on forestry shall advise the governor, the
8 legislature, the department of natural resources, ~~the department of commerce,~~ and
9 other state agencies, as determined to be appropriate by the council, on all of the
10 following topics as they affect forests located in this state:

11 **SECTION 98.** 26.37 (1) (intro.) of the statutes is amended to read:

12 26.37 **(1)** (intro.) The department of natural resources ~~and the department of~~
13 ~~commerce~~ shall ~~jointly~~ develop a plan to establish a lake states wood utilization
14 consortium to provide research, development, and demonstration grants to enhance
15 the forest products industry in Wisconsin and other states. The plan shall do all of
16 the following:

17 **SECTION 99.** 26.37 (1) (b) of the statutes is amended to read:

18 26.37 **(1)** (b) Establish an implementation committee for the consortium.
19 Members of the committee may include one or more representatives from the
20 department of natural resources, the ~~department of commerce~~ Wisconsin Economic
21 Development Corporation, and the forest products industry.

22 **SECTION 100.** 26.37 (2) of the statutes is amended to read:

23 26.37 **(2)** The department of natural resources may not expend moneys from
24 the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the
25 department of natural resources and the ~~department of commerce~~ Wisconsin

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Economic Development Corporation first submit to the joint committee on finance the plan required under sub. (1). If the cochairpersons of the joint committee on finance do not notify the department of natural resources within 14 working days after the date of the ~~departments'~~ submittal of the plan that the committee has scheduled a meeting to review the plan, the plan may be implemented and moneys may be expended as proposed by the department of natural resources. If, within 14 days after the date of the ~~departments'~~ submittal of the plan, the cochairpersons of the committee notify the department of natural resources that the committee has scheduled a meeting to review the plan, moneys may be expended only after the plan has been approved by the committee.

SECTION 101. 30.121 (3w) (b) of the statutes is amended to read:

30.121 **(3w)** (b) The boathouse is located on land zoned exclusively for commercial or industrial purposes or the boathouse is located on a brownfield, as defined in s. ~~560.13~~ 238.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3) (a).

SECTION 102. 36.11 (29r) (b) of the statutes is renumbered 36.11 (29r) (b) 2. and amended to read:

36.11 **(29r)** (b) 2. Annually, no later than October 1, the board shall submit to the joint legislative audit committee and to the appropriate standing committees of the legislature under s. 13.172 (3) a comprehensive report assessing economic development programs administered by the board. The report shall include all of the information required under s. ~~560.01 (2) (am)~~ 238.07 (2). The board shall collaborate with the ~~department of commerce~~ Wisconsin Economic Development Corporation to make readily accessible to the public on an Internet–based system the information required under this subsection.

SECTION 103. 36.11 (29r) (b) 1. of the statutes is created to read:

36.11 **(29r)** (b) 1. The board shall coordinate any economic development assistance with the Wisconsin Economic Development Corporation.

plain text

SECTION 104. 36.25 (24) of the statutes is amended to read:

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

plain text

Wisconsin Economic Development Corporation

SECTION 105. 36.25 (30) of the statutes is amended to read:

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

SECTION 106. 36.25 (49m) (c) of the statutes is amended to read:

36.25 **(49m)** (c) The center shall evaluate the effectiveness of the program during the pilot period in promoting careers in math, science, agricultural education, technology education, and information technology. If, based on the results of the evaluation, the center determines that the program has been effective in promoting such careers, the center may continue the program after the pilot period and may

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expand the program by allowing participation by additional classrooms. The center shall prepare a report regarding the evaluation and describing whether the center has continued or expanded the program, and submit the report to the appropriate standing committees of the legislature under s. 13.172 (3), the department of public instruction, and the department of workforce development~~, and the department of commerce~~.

SECTION 107. 38.04 (4) (a) of the statutes is amended to read:

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

SECTION 108. 38.04 (4) (ag) of the statutes is repealed.

SECTION 109. 38.04 (10m) (title) of the statutes is amended to read:

38.04 **(10m)** (title) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND REPORTING.

SECTION 110. 38.04 (10m) of the statutes is renumbered 38.04 (10m) (b) and amended to read:

38.04 **(10m)** (b) Annually, no later than October 1, the board shall submit to the joint legislative audit committee and to the appropriate standing committees of the legislature under s. 13.172 (3) a comprehensive report assessing economic development programs, as defined in sub. (1m) (a), administered by the board. The report shall include all of the information required under s. ~~560.01 (2) (am)~~ 238.07 (2). The board shall collaborate with the ~~department of commerce~~ Wisconsin

Economic Development Corporation to make readily accessible to the public on an Internet–based system the information required under this subsection.

SECTION 111. 38.04 (10m) (a) of the statutes is created to read:

38.04 **(10m)** (a) The board shall coordinate any economic development assistance with the Wisconsin Economic Development Corporation.

SECTION 112. 41.11 (1r) (title) of the statutes is amended to read:

41.11 **(1r)** (title) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND REPORTING.

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SECTION 113. 41.11 (1r) of the statutes is renumbered 41.11 (1r) (b) and amended to read:

41.11 **(1r)** (b) Annually, no later than October 1, the department shall submit to the joint legislative audit committee and to the appropriate standing committees of the legislature under s. 13.172 (3) a comprehensive report assessing economic development programs, as defined in sub. (1g) (a), administered by the department. The report shall include all of the information required under s. ~~560.01 (2) (am)~~ 238.07 (2). The department shall collaborate with the ~~department of commerce~~ Wisconsin Economic Development Corporation to make readily accessible to the public on an Internet–based system the information required under this subsection.

SECTION 114. 41.11 (1r) (a) of the statutes is created to read:

41.11 **(1r)** (a) The department shall coordinate any economic development assistance with the Wisconsin Economic Development Corporation.

SECTION 115. 41.41 (4) (c) of the statutes is amended to read:

41.41 **(4)** (c) The department of agriculture, trade and consumer protection, the department of natural resources, the department of transportation, ~~the department of commerce,~~ the department of administration, the state historical society, and the

University of Wisconsin–Extension shall cooperate with and assist the board in matters related to its functions.

SECTION 116. 41.41 (5) (e) of the statutes is amended to read:

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

SECTION 117. 59.57 (1) (a) of the statutes is amended to read:

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

SECTION 118. 60.23 (4) (c) of the statutes is amended to read:

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

SECTION 119. 60.85 (14) of the statutes is repealed.

SECTION 120. 66.0211 (5) of the statutes is repealed.

SECTION 121. 66.1103 (4m) (a) 1. of the statutes is amended to read:

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

SECTION 122. 66.1103 (4m) (a) 2. of the statutes is amended to read:

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

SECTION 123. 66.1103 (4m) (b) of the statutes is amended to read:

66.1103 **(4m)** (b) Any revenue agreement which an eligible participant enters into with a municipality or county to finance a project shall require the eligible participant to submit to the ~~department of commerce~~ Wisconsin Economic Development Corporation within 12 months after the project is completed or 2 years after a revenue bond is issued to finance the project, whichever is sooner, on a form

prescribed under s. ~~560.034~~ 238.11 (1), the net number of jobs eliminated, created, or maintained on the project site and elsewhere in this state as a result of the project.

SECTION 124. 66.1103 (4s) (a) 1. of the statutes is amended to read:

66.1103 **(4s)** (a) 1. ~~"Department"~~ "Corporation" means the ~~department of commerce~~ Wisconsin Economic Development Corporation.

SECTION 125. 66.1103 (4s) (b) 3. of the statutes is amended to read:

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

SECTION 126. 66.1103 (4s) (b) 4. of the statutes is amended to read:

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

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SECTION 127. 66.1103 (4s) (d) of the statutes is amended to read:

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

SECTION 128. 66.1103 (10) (g) of the statutes is amended to read:

66.1103 **(10)** (g) Bonds may not be issued unless prior to adoption of an initial resolution a document which provides a good faith estimate of attorney fees which

will be paid from bond proceeds is filed with the clerk of the municipality or county and the ~~department of commerce~~ Wisconsin Economic Development Corporation.

SECTION 129. 66.1104 of the statutes is repealed.

SECTION 130. 66.1105 (13) of the statutes is repealed.

SECTION 131. 67.05 (6a) (bg) 2. of the statutes is amended to read:

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

SECTION 132. 67.12 (12) (e) 2r. b. of the statutes is amended to read:

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

SECTION 133. 71.05 (24) (a) 4. of the statutes is amended to read:

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

SECTION 134. 71.07 (2dd) (b) of the statutes is amended to read:

71.07 **(2dd)** (b) Except as provided in s. 73.03 (35), for any taxable year for which that person is certified under s. 560.765 (3), 2009 stats., and begins business operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified

1 or entitled a person may credit against taxes otherwise due under this subchapter
2 employment–related day care expenses, up to $1,200 for each qualifying individual.
3 **SECTION 135.** 71.07 (2de) (a) (intro.) of the statutes is amended to read:
4 71.07 **(2de)** (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
5 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
6 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
7 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
8 or entitled the person may claim as a credit against taxes otherwise due under this
9 subchapter an amount equal to 7.5% of the amount that the person expends to
10 remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or
11 to restore soil or groundwater that is affected by environmental pollution, as defined
12 in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:
13 **SECTION 136.** 71.07 (2de) (a) 1. of the statutes is amended to read:
14 71.07 **(2de)** (a) 1. Begins the work, other than planning and investigating, for
15 which the credit is claimed after the area that includes the site where the work is
16 done is designated a development zone under s. 560.71, 2009 stats., or an enterprise
17 development zone under s. 560.797, 2009 stats., and after the claimant is certified
18 under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.
19 **SECTION 137.** 71.07 (2di) (a) (intro.) of the statutes is amended to read:
20 71.07 **(2di)** (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
21 for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,
22 to claim tax benefits, any person may claim as a credit against taxes otherwise due
23 under this chapter 2.5% of the purchase price of depreciable, tangible personal
24 property, or 1.75% of the purchase price of depreciable, tangible personal property

that is expensed under section 179 of the internal revenue code for purposes of the taxes under this chapter, except that:

SECTION 138. 71.07 (2di) (a) 1. of the statutes is amended to read:

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

SECTION 139. 71.07 (2di) (b) 2. of the statutes is amended to read:

71.07 **(2di)** (b) 2. If the claimant is located on an Indian reservation, as defined in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1), 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal enterprise, and if the allowable amount of the credit under this subsection exceeds the taxes otherwise due under this chapter on or measured by the claimant's income, the amount of the credit not used as an offset against those taxes shall be certified to the department of administration for payment to the claimant by check, share draft or other draft. In this subdivision, "tribal enterprise" means a business that is at least 51% owned and controlled by the governing body of one or more Indian tribes, is actively managed by the governing body, or by the designee of the governing body, of one or more Indian tribes and is currently performing a useful business function.

SECTION 140. 71.07 (2di) (b) 3. of the statutes is amended to read:

71.07 **(2di)** (b) 3. Partnerships, limited liability companies and tax–option corporations may not claim the credit under this subsection, but the eligibility for,

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

16 **SECTION 141.** 71.07 (2di) (d) 1. of the statutes is amended to read:

17 71.07 **(2di)** (d) 1. A copy of a verification from the department of commerce that
18 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

19 **SECTION 142.** 71.07 (2di) (f) of the statutes is amended to read:

20 71.07 **(2di)** (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
21 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
22 credits under this subsection for the taxable year that includes the day on which the
23 person becomes ineligible for tax benefits or succeeding taxable years and that
24 person may carry over no unused credits from previous years to offset tax under this

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

3 **SECTION 143.** 71.07 (2di) (g) of the statutes is amended to read:

4 71.07 **(2di)** (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
5 claim tax benefits ceases business operations in the development zone during any of
6 the taxable years that that zone exists, that person may not carry over to any taxable
7 year following the year during which operations cease any unused credits from the
8 taxable year during which operations cease or from previous taxable years.

9 **SECTION 144.** 71.07 (2dj) (am) (intro.) of the statutes is amended to read:

10 71.07 **(2dj)** (am) (intro.) Except as provided under par. (f) or s. 73.03 (35) for any
11 taxable year for which the person is certified under s. 560.765 (3), 2009 stats., for tax
12 benefits, any person may claim as a credit against taxes otherwise due under this
13 chapter an amount calculated as follows:

14 **SECTION 145.** 71.07 (2dj) (am) 4. a. of the statutes is amended to read:

15 71.07 **(2dj)** (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax
16 benefits before January 1, 1992, modify "qualified wages" as defined in section 51 (b)
17 of the internal revenue code to exclude wages paid before the claimant is certified for
18 tax benefits and to exclude wages that are paid to employees for work at any location
19 that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes
20 of this subd. 4. a., mobile employees work at their base of operations and leased or
21 rented employees work at the location where they perform services.

22 **SECTION 146.** 71.07 (2dj) (am) 4. b. of the statutes is amended to read:

23 71.07 **(2dj)** (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax
24 benefits after December 31, 1991, modify "qualified wages" as defined in section 51
25 (b) of the internal revenue code to exclude wages paid before the claimant is certified

1 for tax benefits and to exclude wages that are paid to employees for work at any
2 location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For
3 purposes of this subd. 4. b., mobile employees and leased or rented employees work
4 at their base of operations.

5 **SECTION 147.** 71.07 (2dj) (am) 4c. of the statutes is amended to read:

6 71.07 **(2dj)** (am) 4c. Modify the rule for ineligible individuals under section 51
7 (i) (1) of the internal revenue code to allow credit for the wages of related individuals
8 paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
9 enterprise, as defined in sub. (2di) (b) 2., if the Indian business or tribal enterprise
10 is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

11 **SECTION 148.** 71.07 (2dj) (am) 4t. of the statutes is amended to read:

12 71.07 **(2dj)** (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits
13 before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that
14 for leased or rented employees, except employees of a leasing agency certified for tax
15 benefits who perform services directly for the agency in a development zone, the
16 minimum employment periods apply to the time that they perform services in a
17 development zone for a single lessee or renter, not to their employment by the leasing
18 agency.

19 **SECTION 149.** 71.07 (2dj) (e) 1. of the statutes is amended to read:

20 71.07 **(2dj)** (e) 1. A copy of the claimant's certification for tax benefits under s.
21 560.765 (3), 2009 stats.

22 **SECTION 150.** 71.07 (2dj) (e) 3. a. of the statutes is amended to read:

23 71.07 **(2dj)** (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits
24 before January 1, 1992, a statement from the department of commerce verifying the
25 amount of qualifying wages and verifying that the employees were hired for work

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

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

4 71.07 **(2dj)** (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits
5 after December 31, 1991, a statement from the department of commerce verifying the
6 amount of qualifying wages and verifying that the employees were hired for work
7 only in a development zone or are mobile employees or leased or rented employees
8 whose base of operations is in a development zone.

9 **SECTION 152.** 71.07 (2dL) (a) of the statutes is amended to read:

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

16 **SECTION 153.** 71.07 (2dL) (ag) of the statutes is amended to read:

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

1 financing, researching, developing specifications or stabilizing the property to
2 prevent deterioration.

3 **SECTION 154.** 71.07 (2dL) (ar) of the statutes is amended to read:

4 71.07 **(2dL)** (ar) If the credit under par. (a) is claimed for an amount expended
5 to acquire property, the property must have been acquired by the claimant after the
6 place where the property is located was designated a development zone under s.
7 560.71, 2009 stats., and the completed project must be placed in service after the
8 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the
9 property must not have been previously owned by the claimant or a related person
10 during the 2 years prior to the designation of the development zone under s. 560.71,
11 2009 stats. No credit is allowed for an amount expended to acquire property until
12 the property, either in its original state as acquired by the claimant or as
13 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

14 **SECTION 155.** 71.07 (2dL) (bm) of the statutes is amended to read:

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

22 **SECTION 156.** 71.07 (2dL) (c) of the statutes is amended to read:

23 71.07 **(2dL)** (c) If the claimant is located on an Indian reservation, as defined
24 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
25 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal

enterprise, as defined in sub. (2di) (b) 2., and if the allowable amount of the credit under par. (a) exceeds the taxes otherwise due under this chapter on or measured by the claimant's income, the amount of the credit not used as an offset against those taxes shall be certified to the department of administration for payment to the claimant by check, share draft or other draft.

SECTION 157. 71.07 (2dm) (a) 1. of the statutes is amended to read:

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

SECTION 158. 71.07 (2dm) (a) 3. of the statutes is amended to read:

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

INS A

SECTION 159. 71.07 (2dm) (f) 1. of the statutes is amended to read:

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

INS B

SECTION 160. 71.07 (2dm) (i) of the statutes is amended to read:

71.07 **(2dm)** (i) Partnerships, limited liability companies, and tax–option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, that credit shall be determined on the basis of their economic

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

SECTION 161. 71.07 (2dm) (j) of the statutes is amended to read:

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

SECTION 162. 71.07 (2dm) (k) of the statutes is amended to read:

1 71.07 **(2dm)** (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
2 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
3 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
4 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone
5 during any of the taxable years that that zone exists, that person may not carry over
6 to any taxable year following the year during which operations cease any unused
7 credits from the taxable year during which operations cease or from previous taxable
8 years.

9 **SECTION 163.** 71.07 (2dr) (a) of the statutes is amended to read:

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

development zone, if the claimant submits with the claimant's return a copy of the claimant's certification for tax benefits under s. 560.765 (3) 2009 stats., and a statement from the department of commerce verifying the claimant's qualified research expenses for research conducted exclusively in a development zone. The rules under s. 73.03 (35) apply to the credit under this paragraph. The rules under sub. (2di) (f) and (g), as they apply to the credit under that subsection, apply to claims under this paragraph. Section 41 (h) of the internal revenue code does not apply to the credit under this paragraph.

SECTION 164. 71.07 (2dr) (b) of the statutes is amended to read:

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

SECTION 165. 71.07 (2ds) (a) 1. of the statutes is amended to read:

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

SECTION 166. 71.07 (2ds) (b) of the statutes is amended to read:

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

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

SECTION 167. 71.07 (2ds) (d) 1. of the statutes is amended to read:

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

SECTION 168. 71.07 (2dx) (a) 2. of the statutes is amended to read:

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

SECTION 169. 71.07 (2dx) (b) (intro.) of the statutes is amended to read:

71.07 **(2dx)** (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,

to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the taxes otherwise due under this chapter the following amounts:

SECTION 170. 71.07 (2dx) (b) 2. of the statutes is amended to read:

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

SECTION 171. 71.07 (2dx) (b) 3. of the statutes is amended to read:

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

SECTION 172. 71.07 (2dx) (b) 4. of the statutes is amended to read:

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

1 **SECTION 173.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

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

9 **SECTION 174.** 71.07 (2dx) (be) of the statutes is amended to read:

10 71.07 **(2dx)** (be) *Offset.* A claimant in a development zone under s. 238.395 (1)
11 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this
12 subsection, including any credits carried over, against the amount of the tax
13 otherwise due under this subchapter attributable to all of the claimant's income and
14 against the tax attributable to income from directly related business operations of
15 the claimant.

16 **SECTION 175.** 71.07 (2dx) (bg) of the statutes is amended to read:

17 71.07 **(2dx)** (bg) *Other entities.* For claimants in a development zone under s.
18 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability
19 companies, and tax–option corporations may not claim the credit under this
20 subsection, but the eligibility for, and amount of, that credit shall be determined on
21 the basis of their economic activity, not that of their shareholders, partners, or
22 members. The corporation, partnership, or company shall compute the amount of
23 the credit that may be claimed by each of its shareholders, partners, or members and
24 shall provide that information to each of its shareholders, partners, or members.
25 Partners, members of limited liability companies, and shareholders of tax–option

1 corporations may claim the credit based on the partnership's, company's, or
2 corporation's activities in proportion to their ownership interest and may offset it
3 against the tax attributable to their income.

4 **SECTION 176.** 71.07 (2dx) (c) of the statutes is amended to read:

5 71.07 **(2dx)** (c) *Credit precluded.* If the certification of a person for tax benefits
6 under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009
7 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
8 stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
9 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
10 subsection for the taxable year that includes the day on which the certification is
11 revoked; the taxable year that includes the day on which the person becomes
12 ineligible for tax benefits; or succeeding taxable years and that person may not carry
13 over unused credits from previous years to offset tax under this chapter for the
14 taxable year that includes the day on which certification is revoked; the taxable year
15 that includes the day on which the person becomes ineligible for tax benefits; or
16 succeeding taxable years.

17 **SECTION 177.** 71.07 (2dx) (d) of the statutes is amended to read:

18 71.07 **(2dx)** (d) *Carry–over precluded.* If a person who is entitled under s.
19 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
20 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.
21 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for
22 tax benefits ceases business operations in the development zone during any of the
23 taxable years that that zone exists, that person may not carry over to any taxable
24 year following the year during which operations cease any unused credits from the
25 taxable year during which operations cease or from previous taxable years.

1 **SECTION 178.** 71.07 (2dy) (a) of the statutes is amended to read:

2 71.07 **(2dy)** (a) *Definition.* In this subsection, "claimant" means a person who
3 files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701
4 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703,
5 2009 stats.

6 **SECTION 179.** 71.07 (2dy) (b) of the statutes is amended to read:

7 71.07 **(2dy)** (b) *Filing claims.* Subject to the limitations under this subsection
8 and ss. 238.301 to 238.306 or ss. 560.701 to 560.706, 2009 stats., for taxable years
9 beginning after December 31, 2008, a claimant may claim as a credit against the tax
10 imposed under s. 71.02 or 71.08, up to the amount of the tax, the amount authorized
11 for the claimant under s. 238.303 or s. 560.703, 2009 stats.

12 **SECTION 180.** 71.07 (2dy) (c) 1. of the statutes is amended to read:

13 71.07 **(2dy)** (c) 1. No credit may be allowed under this subsection unless the
14 claimant includes with the claimant's return a copy of the claimant's certification
15 under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice
16 of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

17 **SECTION 181.** 71.07 (2dy) (c) 2. of the statutes is amended to read:

18 71.07 **(2dy)** (c) 2. Partnerships, limited liability companies, and tax–option
19 corporations may not claim the credit under this subsection, but the eligibility for,
20 and the amount of, the credit are based on their authorization to claim tax benefits
21 under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company,
22 or tax–option corporation shall compute the amount of credit that each of its
23 partners, members, or shareholders may claim and shall provide that information
24 to each of them. Partners, members of limited liability companies, and shareholders

of tax–option corporations may claim the credit in proportion to their ownership interests.

SECTION 182. 71.07 (2dy) (d) 2. of the statutes is amended to read:

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

SECTION 183. 71.07 (3g) (a) (intro.) of the statutes is amended to read:

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

INS C

SECTION 184. 71.07 (3g) (e) 2. of the statutes is amended to read:

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

SECTION 185. 71.07 (3g) (f) 1. of the statutes is amended to read:

93.535

INS D

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

SECTION 186. 71.07 (3p) (b) of the statutes is amended to read:

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

SECTION 187. 71.07 (3p) (c) 2m. a. of the statutes is amended to read:

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

SECTION 188. 71.07 (3p) (c) 2m. b. of the statutes is amended to read:

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

93.535

SECTION 189. 71.07 (3p) (c) 2m. bm. of the statutes is amended to read:

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

the maximum amount of the credits that may be claimed by members of dairy cooperatives under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2010–11, and in each fiscal year thereafter, is $700,000, as allocated under s. 238.18 or s. 560.207, 2009 stats. 93.535 93.535

SECTION 190. 71.07 (3p) (c) 6. of the statutes is amended to read:

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

SECTION 191. 71.07 (3q) (a) 1. of the statutes is amended to read:

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

SECTION 192. 71.07 (3q) (a) 2. of the statutes is amended to read:

71.07 **(3q)** (a) 2. "Eligible employee" means, for taxable years beginning before January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for taxable years beginning after December 31, 2010, an eligible employee under s. 238.16 (1) (b).

SECTION 193. 71.07 (3q) (b) (intro.) of the statutes is amended to read:

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

SECTION 194. 71.07 (3q) (b) 1. of the statutes is amended to read:

71.07 **(3q)** (b) 1. The amount of wages that the claimant paid to an eligible employee in the taxable year, not to exceed 10 percent of such wages, as determined

1 by the Wisconsin Economic Development Corporation under s. 238.16 or the
2 department of commerce under s. 560.2055, 2009 stats.

3 **SECTION 195.** 71.07 (3q) (b) 2. of the statutes is amended to read:

4 71.07 **(3q)** (b) 2. The amount of the costs incurred by the claimant in the taxable
5 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the
6 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

7 **SECTION 196.** 71.07 (3q) (c) 2. of the statutes is amended to read:

8 71.07 **(3q)** (c) 2. No credit may be allowed under this subsection unless the
9 claimant includes with the claimant's return a copy of the claimant's certification for
10 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

11 **SECTION 197.** 71.07 (3q) (c) 3. of the statutes is amended to read:

12 71.07 **(3q)** (c) 3. The maximum amount of credits that may be awarded under
13 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
14 1, 2010, and ending on June 30, 2013, is $14,500,000, not including the amount of
15 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

16 **SECTION 198.** 71.07 (3r) (b) of the statutes is amended to read:

17 71.07 **(3r)** (b) *Filing claims.* Subject to the limitations provided in this
18 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after
19 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
20 against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an
21 amount equal to 10 percent of the amount the claimant paid in the taxable year for
22 meat processing modernization or expansion related to the claimant's meat
23 processing operation.

24 **SECTION 199.** 71.07 (3r) (c) 3. a. of the statutes is amended to read:

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

SECTION 200. 71.07 (3r) (c) 3. b. of the statutes is amended to read:

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

SECTION 201. 71.07 (3r) (c) 6. of the statutes is amended to read:

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

SECTION 202. 71.07 (3rm) (b) of the statutes is amended to read:

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

SECTION 203. 71.07 (3rm) (c) 3. of the statutes is amended to read:

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

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

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

SECTION 205. 71.07 (3rn) (c) 3. a. of the statutes is amended to read:

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

SECTION 206. 71.07 (3rn) (c) 3. b. of the statutes is amended to read:

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

SECTION 207. 71.07 (3rn) (c) 3. c. of the statutes is amended to read:

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

SECTION 208. 71.07 (3rn) (c) 6. of the statutes is amended to read:

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

SECTION 209. 71.07 (3t) (b) of the statutes is amended to read:

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

7 **SECTION 210.** 71.07 (3t) (c) 1. of the statutes is amended to read:

8 71.07 **(3t)** (c) 1. No credit may be claimed under this subsection unless the
9 claimant submits with the claimant's return a copy of the claimant's certification by
10 the department of commerce under s. 560.28, 2009 stats., except that, with regard
11 to credits claimed by partners of a partnership, members of a limited liability
12 company, or shareholders of a tax–option corporation, the entity shall provide a copy
13 of its certification under s. 560.28, 2009 stats., to the partner, member, or shareholder
14 to submit with his or her return.

15 **SECTION 211.** 71.07 (3w) (a) 2. of the statutes is amended to read:

16 71.07 **(3w)** (a) 2. "Claimant" means a person who is certified to claim tax
17 benefits under s. 238.399 (5) or s. 560.799 (5), 2009 stats., and who files a claim under
18 this subsection.

19 **SECTION 212.** 71.07 (3w) (a) 3. of the statutes is amended to read:

20 71.07 **(3w)** (a) 3. "Full–time employee" means a full–time employee, as defined
21 in s. 238.399 (1) (am) or s. 560.799 (1) (am), 2009 stats.

22 **SECTION 213.** 71.07 (3w) (a) 4. of the statutes is amended to read:

23 71.07 **(3w)** (a) 4. "Enterprise zone" means a zone designated under s. 238.399
24 or s. 560.799, 2009 stats.

25 **SECTION 214.** 71.07 (3w) (a) 5d. of the statutes is amended to read:

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

SECTION 215. 71.07 (3w) (a) 5e. of the statutes is amended to read:

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

SECTION 216. 71.07 (3w) (b) (intro.) of the statutes is amended to read:

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

SECTION 217. 71.07 (3w) (b) 5. of the statutes is amended to read:

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

SECTION 218. 71.07 (3w) (bm) 1. of the statutes is amended to read:

71.07 **(3w)** (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to a percentage, as determined ~~by the department of commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job–related skills of any of the claimant's full–time employees, to train any of the claimant's full–time employees on the use of job–related new technologies, or to

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

SECTION 219. 71.07 (3w) (bm) 2. of the statutes is amended to read:

71.07 **(3w)** (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage, as determined ~~by the department of commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full–time employees whose annual wages are greater than $20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than $30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 220. 71.07 (3w) (bm) 3. of the statutes is amended to read:

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

1 **SECTION 221.** 71.07 (3w) (bm) 4. of the statutes is amended to read:

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

INS E

11 **SECTION 222.** 71.07 (3w) (c) 3. of the statutes is amended to read:

12 71.07 **(3w)** (c) 3. No credit may be allowed under this subsection unless the
13 claimant includes with the claimant's return a copy of the claimant's certification for
14 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

15 **SECTION 223.** 71.07 (5b) (a) 2. of the statutes is amended to read:

16 71.07 **(5b)** (a) 2. "Fund manager" means an investment fund manager certified
17 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

18 **SECTION 224.** 71.07 (5b) (b) 1. of the statutes is amended to read:

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

25 **SECTION 225.** 71.07 (5d) (a) 1. (intro.) of the statutes is amended to read:

INS F

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

SECTION 226. 71.07 (5d) (a) 3. of the statutes is amended to read:

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

SECTION 227. 71.07 (5d) (b) (intro.) of the statutes is amended to read:

INS G

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

SECTION 228. 71.07 (5d) (c) 2. of the statutes is amended to read:

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

SECTION 229. 71.07 (5i) (c) 1. of the statutes is amended to read:

INS H

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

SECTION 230. 71.28 (1dd) (b) of the statutes is amended to read:

71.28 **(1dd)** (b) Except as provided in s. 73.03 (35), for any taxable year for which that person is certified under s. 560.765 (3), 2009 stats., and begins business operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, entitled under s. 560.795 (3) (a), 2009 stats., and begins business operations in a zone under s.

1 560.795, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009
2 stats., for each zone for which the person is certified or entitled a person may credit
3 against taxes otherwise due under this subchapter employment–related day care
4 expenses, up to $1,200 for each qualifying individual.

5 **SECTION 231.** 71.28 (1dd) (e) of the statutes is amended to read:

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

12 **SECTION 232.** 71.28 (1de) (a) (intro.) of the statutes is amended to read:

13 71.28 **(1de)** (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
14 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
15 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, entitled under
16 s. 560.795 (3) (a), 2009 stats., and begins business operations in a zone under s.
17 560.795, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009
18 stats., for each zone for which the person is certified or entitled the person may claim
19 as a credit against taxes otherwise due under this subchapter an amount equal to
20 7.5% of the amount that the person expends to remove or contain environmental
21 pollution, as defined in s. 299.01 (4), in the zone or to restore soil or groundwater that
22 is affected by environmental pollution, as defined in s. 299.01 (4), in the zone if the
23 person fulfills all of the following requirements:

24 **SECTION 233.** 71.28 (1de) (a) 1. of the statutes is amended to read: