209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844 of P.L. 109-280,~~ P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, ~~and~~ section 15316 of P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2008, do not apply to this paragraph with respect to taxable years beginning after December 31, 2008, except that changes to the Internal Revenue Code made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, apply for Wisconsin purposes at the same time as for federal purposes.

***-1260/P4.6* SECTION 2015.** 71.42 (2) (tm) of the statutes is amended to read:

71.42 **(2)** (tm) For taxable years that begin after December 31, 2008, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.

108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, ~~section 844 of P.L. 109-280,~~ P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234, sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L. 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, except section 301 of division B and section 313 of division C of P.L. 110-343, and P.L. 110-351, and as amended by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,

excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844 of P.L. 109-280,~~ P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, ~~and~~ section 15316 of P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, except that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2008, do not apply to this paragraph with respect to taxable years beginning after December 31, 2008, except that changes to the Internal Revenue Code made sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, apply for Wisconsin purposes at the same time as for federal purposes.

***-0687/P1.3* SECTION 2016.** 71.45 (1t) (L) of the statutes is created to read:

71.45 **(1t)** (L) Those issued under s. 231.03 (6), if the bonds or notes are issued to a person who is eligible to receive bonds or notes from another issuer for the same purpose for which the person is issued bonds or notes under s. 231.03 (6) and the interest income received from the other bonds or notes is exempt from taxation under this subchapter.

***-1465/P4.616* *-1059/P3.368* SECTION 2017.** 71.47 (1dd) (b) of the statutes is amended to read:

71.47 **(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, or certified under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified or entitled a person may credit against taxes otherwise due under this subchapter employment-related day care expenses, up to $1,200 for each qualifying individual.

***-1465/P4.617* *-1059/P3.369* SECTION 2018.** 71.47 (1de) (a) (intro.) of the statutes is amended to read:

71.47 **(1de)** (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year for which a 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 or entitled the person may claim as a credit against taxes otherwise due under this subchapter an amount equal to 7.5% of the amount that the person expends to remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or to restore soil or groundwater that is affected by environmental pollution, as defined in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

***-1465/P4.618* *-1059/P3.370* SECTION 2019.** 71.47 (1de) (a) 1. of the statutes is amended to read:

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

***-1465/P4.619* *-1059/P3.371* SECTION 2020.** 71.47 (1di) (a) (intro.) of the statutes is amended to read:

71.47 **(1di)** (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35), for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits, any person may claim as a credit against taxes otherwise due under this chapter 2.5% of the purchase price of depreciable, tangible personal 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:

***-1465/P4.620* *-1059/P3.372* SECTION 2021.** 71.47 (1di) (a) 1. of the statutes is amended to read:

71.47 **(1di)** (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.

***-1465/P4.621* *-1059/P3.373* SECTION 2022.** 71.47 (1di) (b) 2. of the statutes is amended to read:

71.47 **(1di)** (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, as defined in s. 71.07 (2di) (b) 2., 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.

***-1465/P4.622* *-1059/P3.374* SECTION 2023.** 71.47 (1di) (b) 3. of the statutes is amended to read:

71.47 **(1di)** (b) 3. Partnerships, limited liability companies and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and 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 the credit that may be claimed by each of its shareholders, partners or members and shall provide that information to each of 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 a claimant in a development zone under s. 560.795 (1) (e), 2009 stats., may offset the credit, including any credits

carried over, against the amount of the tax otherwise due under this chapter attributable to all of the claimant's income; and against the tax attributable to their income from the partnership's, company's or corporation's directly related business operations.

***-1465/P4.623* *-1059/P3.375* SECTION 2024.** 71.47 (1di) (d) 1. of the statutes is amended to read:

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

***-1465/P4.624* *-1059/P3.376* SECTION 2025.** 71.47 (1di) (f) of the statutes is amended to read:

71.47 **(1di)** (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits becomes ineligible for such tax benefits, 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 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 or succeeding taxable years.

***-1465/P4.625* *-1059/P3.377* SECTION 2026.** 71.47 (1di) (g) of the statutes is amended to read:

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

***-1465/P4.626* *-1059/P3.378* SECTION 2027.** 71.47 (1dj) (am) (intro.) of the statutes is amended to read:

71.47 **(1dj)** (am) (intro.) Except as provided under par. (f) or 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 an amount calculated as follows:

***-1465/P4.627* *-1059/P3.379* SECTION 2028.** 71.47 (1dj) (am) 4. a. of the statutes is amended to read:

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

***-1465/P4.628* *-1059/P3.380* SECTION 2029.** 71.47 (1dj) (am) 4. b. of the statutes is amended to read:

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

***-1465/P4.629* *-1059/P3.381* SECTION 2030.** 71.47 (1dj) (am) 4c. of the statutes is amended to read:

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

***-1465/P4.630* *-1059/P3.382* SECTION 2031.** 71.47 (1dj) (am) 4t. of the statutes is amended to read:

71.47 **(1dj)** (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that for leased or rented employees, except employees of a leasing agency certified for tax benefits who perform services directly for the agency in a development zone, the minimum employment periods apply to the time that they perform services in a development zone for a single lessee or renter, not to their employment by the leasing agency.

***-1465/P4.631* *-1059/P3.383* SECTION 2032.** 71.47 (1dj) (e) 1. of the statutes is amended to read:

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

***-1465/P4.632* *-1059/P3.384* SECTION 2033.** 71.47 (1dj) (e) 3. a. of the statutes is amended to read:

71.47 **(1dj)** (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits before January 1, 1992, a statement from the department of commerce verifying the amount of qualifying wages and verifying that the employees were hired for work

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

***-1465/P4.633* *-1059/P3.385* SECTION 2034.** 71.47 (1dj) (e) 3. b. of the statutes is amended to read:

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

***-1465/P4.634* *-1059/P3.386* SECTION 2035.** 71.47 (1dL) (a) of the statutes is amended to read:

71.47 **(1dL)** (a) Except as provided in pars. (ag), (ar), (bm) and (f) 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 subchapter an amount equal to 2.5% of the amount expended by that person to acquire, construct, rehabilitate or repair real property in a development zone under subch. VI of ch. 560, 2009 stats.

***-1465/P4.635* *-1059/P3.387* SECTION 2036.** 71.47 (1dL) (ag) of the statutes is amended to read:

71.47 **(1dL)** (ag) If the credit under par. (a) is claimed for an amount expended to construct, rehabilitate, remodel or repair property, the claimant must have begun the physical work of construction, rehabilitation, remodeling or repair, or any demolition or destruction in preparation for the physical work, after the place where the property is located was designated a development zone under s. 560.71, 2009 stats., and the completed project must be placed in service after the claimant is

1 certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, "physical
2 work" does not include preliminary activities such as planning, designing, securing
3 financing, researching, developing specifications or stabilizing the property to
4 prevent deterioration.

5 ***-1465/P4.636* *-1059/P3.388* SECTION 2037.** 71.47 (1dL) (ar) of the statutes
6 is amended to read:

7 71.47 **(1dL)** (ar) If the credit under par. (a) is claimed for an amount expended
8 to acquire property, the property must have been acquired by the claimant after the
9 place where the property is located was designated a development zone under s.
10 560.71, 2009 stats., and the completed project must be placed in service after the
11 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the
12 property must not have been previously owned by the claimant or a related person
13 during the 2 years prior to the designation of the development zone under s. 560.71,
14 2009 stats. No credit is allowed for an amount expended to acquire property until
15 the property, either in its original state as acquired by the claimant or as
16 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

17 ***-1465/P4.637* *-1059/P3.389* SECTION 2038.** 71.47 (1dL) (bm) of the
18 statutes is amended to read:

19 71.47 **(1dL)** (bm) In calculating the credit under par. (a) a claimant shall reduce
20 the amount expended to acquire property by a percentage equal to the percentage of
21 the area of the real property not used for the purposes for which the claimant is
22 certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the
23 amount expended for other purposes by the amount expended on the part of the
24 property not used for the purposes for which the claimant is certified to claim tax
25 benefits under s. 560.765 (3), 2009 stats.

***-1465/P4.638* *-1059/P3.390* SECTION 2039.** 71.47 (1dL) (c) of the statutes is amended to read:

71.47 **(1dL)** (c) 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, as defined in s. 71.07 (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.

***-1465/P4.639* *-1059/P3.391* SECTION 2040.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

71.47 **(1dm)** (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 (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.

***-1465/P4.640* *-1059/P3.392* SECTION 2041.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

71.47 **(1dm)** (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.

***-1465/P4.641* *-1059/P3.393* SECTION 2042.** 71.47 (1dm) (a) 4. of the statutes is amended to read:

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

***-1465/P4.642* *-1059/P3.394* SECTION 2043.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

71.47 **(1dm)** (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. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

***-1465/P4.643* *-1059/P3.395* SECTION 2044.** 71.47 (1dm) (f) 2. of the statutes is amended to read:

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

***-1465/P4.644* *-1059/P3.396* SECTION 2045.** 71.47 (1dm) (i) of the statutes is amended to read:

71.47 **(1dm)** (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.

***-1465/P4.645* *-1059/P3.397* SECTION 2046.** 71.47 (1dm) (j) of the statutes is amended to read:

71.47 **(1dm)** (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), 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.

***-1465/P4.646* *-1059/P3.398* SECTION 2047.** 71.47 (1dm) (k) of the statutes is amended to read:

71.47 **(1dm)** (k) 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 or certified under s. 238.395 (5), 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., ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

***-1465/P4.647* *-1059/P3.399* SECTION 2048.** 71.47 (1ds) (a) 1. of the statutes is amended to read:

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

***-1465/P4.648* *-1059/P3.400* SECTION 2049.** 71.47 (1ds) (b) of the statutes is amended to read:

71.47 **(1ds)** (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

the 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 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.

***-1465/P4.649* *-1059/P3.401* SECTION 2050.** 71.47 (1ds) (d) 1. of the statutes is amended to read:

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

***-1465/P4.650* *-1059/P3.402* SECTION 2051.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

71.47 **(1dx)** (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., or 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.

***-1195/2.128* SECTION 2052.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

71.47 **(1dx)** (a) 5. "Member of a targeted group" means a person who resides in an area designated by the federal government as an economic revitalization area, a person who is employed in an unsubsidized job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work, real pay project position under s. 49.147 (3m), a person who is eligible for child care

assistance under s. 49.155, a person who is a vocational rehabilitation referral, an economically disadvantaged youth, an economically disadvantaged veteran, a supplemental security income recipient, a general assistance recipient, an economically disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a ~~food stamp~~ recipient of supplemental nutrition assistance program benefits under 7 USC 2011 to 2036, if the person has been certified in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

***-1465/P4.651* *-1059/P3.403* SECTION 2053.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

71.47 **(1dx)** (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:

***-1465/P4.652* *-1059/P3.404* SECTION 2054.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

71.47 **(1dx)** (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.

***-1465/P4.653* *-1059/P3.405* SECTION 2055.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

71.47 **(1dx)** (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.

***-1465/P4.654* *-1059/P3.406* SECTION 2056.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

71.47 **(1dx)** (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. (1dj), 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.

***-1465/P4.655* *-1059/P3.407* SECTION 2057.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

71.47 **(1dx)** (b) 5. 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 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. (1dj), 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.

***-1465/P4.656* *-1059/P3.408* SECTION 2058.** 71.47 (1dx) (be) of the statutes is amended to read:

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

***-1465/P4.657* *-1059/P3.409* SECTION 2059.** 71.47 (1dx) (bg) of the statutes is amended to read:

71.47 **(1dx)** (bg) *Other entities.* For claimants in a development zone under s. 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and 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 company shall compute the amount of the credit that may be claimed by each of its shareholders, partners, or members and shall provide that information to each of 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.

***-1465/P4.658* *-1059/P3.410* SECTION 2060.** 71.47 (1dx) (c) of the statutes is amended to read:

71.47 **(1dx)** (c) *Credit precluded.* If the certification of a person for tax benefits 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., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395 (3) or s. 560.795 (3), 2009 stats., that person 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 person becomes ineligible for tax benefits; or succeeding taxable years and that person may not carry over unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years.

***-1465/P4.659* *-1059/P3.411* SECTION 2061.** 71.47 (1dx) (d) of the statutes is amended to read:

71.47 **(1dx)** (d) *Carry-over precluded.* If a person who 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., for tax benefits ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

***-1465/P4.660* *-1059/P3.412* SECTION 2062.** 71.47 (1dy) (a) of the statutes is amended to read:

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

***-1465/P4.661* *-1059/P3.413* SECTION 2063.** 71.47 (1dy) (b) of the statutes is amended to read:

71.47 **(1dy)** (b) *Filing claims.* Subject to the limitations under this subsection and ss. 238.301 to 238.306 or s. 560.701 to 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax, the amount authorized for the claimant under s. 238.303 or s. 560.703, 2009 stats.

***-1465/P4.662* *-1059/P3.414* SECTION 2064.** 71.47 (1dy) (c) 1. of the statutes is amended to read:

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

***-1465/P4.663* *-1059/P3.415* SECTION 2065.** 71.47 (1dy) (c) 2. of the statutes is amended to read:

71.47 **(1dy)** (c) 2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their authorization to claim tax benefits under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company,

or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information 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.

***-1465/P4.664* *-1059/P3.416* SECTION 2066.** 71.47 (1dy) (d) 2. of the statutes is amended to read:

71.47 **(1dy)** (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. 71.43 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.

***-1465/P4.665* *-1059/P3.417* SECTION 2067.** 71.47 (3g) (a) (intro.) of the statutes is amended to read:

71.47 **(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. 71.43 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:

***-1465/P4.666* *-1059/P3.418* SECTION 2068.** 71.47 (3g) (b) of the statutes is amended to read:

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

***-1465/P4.667* *-1059/P3.419* SECTION 2069.** 71.47 (3g) (e) 2. of the statutes is amended to read:

71.47 **(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.

***-1465/P4.668* *-1059/P3.420* SECTION 2070.** 71.47 (3g) (f) 1. of the statutes is amended to read:

71.47 **(3g)** (f) 1. A copy of ~~a~~ the 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.

***-1465/P4.669* *-1059/P3.421* SECTION 2071.** 71.47 (3g) (f) 2. of the statutes is amended to read:

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

***-1465/P4.670* *-1059/P3.422* SECTION 2072.** 71.47 (3p) (b) of the statutes is amended to read:

71.47 **(3p)** (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.535 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. 71.43, 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.

***-1465/P4.671* *-1059/P3.423* SECTION 2073.** 71.47 (3p) (c) 2m. a. of the statutes is amended to read:

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

***-1465/P4.672* *-1059/P3.424* SECTION 2074.** 71.47 (3p) (c) 2m. b. of the statutes is amended to read:

71.47 **(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. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal year thereafter, is $700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

***-1465/P4.673* *-1059/P3.425* SECTION 2075.** 71.47 (3p) (c) 2m. bm. of the statutes is amended to read:

71.47 **(3p)** (c) 2m. bm. The maximum amount of the credits that may be claimed by members of dairy cooperatives under this subsection and ss. 71.07 (3p) and 71.28 (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. 71.07 (3p) and 71.28 (3p) in fiscal year

2010-11, and in each fiscal year thereafter, is $700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

***-0170/P1.3* SECTION 2076.** 71.47 (3p) (c) 3. of the statutes is amended to read:

71.47 **(3p)** (c) 3. Partnerships, limited liability companies, tax-option corporations, and dairy cooperatives may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of expenses under par. (b), except that the aggregate amount of credits that ~~the entity~~ a dairy cooperative may compute shall not exceed $200,000 for each of the ~~entity's~~ cooperative's dairy manufacturing facilities. A partnership, limited liability company, tax-option corporation, or dairy cooperative shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information 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 interest. Members of a dairy cooperative may claim the credit in proportion to the amount of milk that each member delivers to the dairy cooperative, as determined by the dairy cooperative.

***-1465/P4.674* *-1059/P3.426* SECTION 2077.** 71.47 (3p) (c) 6. of the statutes is amended to read:

71.47 **(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. 93.535 or s. 560.207, 2009 stats.

***-1465/P4.675* *-1059/P3.427* SECTION 2078.** 71.47 (3q) (a) 1. of the statutes is amended to read:

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

***-1465/P4.676* *-1059/P3.428* SECTION 2079.** 71.47 (3q) (a) 2. of the statutes is amended to read:

71.47 **(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, and eligible employee under s. 238.16 (1) (b).

***-1465/P4.677* *-1059/P3.429* SECTION 2080.** 71.47 (3q) (b) (intro.) of the statutes is amended to read:

71.47 **(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 s. 71.43 any of the following:

***-1465/P4.678* *-1059/P3.430* SECTION 2081.** 71.47 (3q) (b) 1. of the statutes is amended to read:

71.47 **(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 ~~by the department of commerce~~ under s. 238.16 or s. 560.2055, 2009 stats.

***-1465/P4.679* *-1059/P3.431* SECTION 2082.** 71.47 (3q) (b) 2. of the statutes is amended to read:

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

***-1465/P4.680* *-1059/P3.432* SECTION 2083.** 71.47 (3q) (c) 2. of the statutes is amended to read:

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

***-1465/P4.681* *-1059/P3.433* SECTION 2084.** 71.47 (3q) (c) 3. of the statutes is amended to read:

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

***-1465/P4.682* *-1059/P3.434* SECTION 2085.** 71.47 (3r) (b) of the statutes is amended to read:

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

***-1465/P4.683* *-1059/P3.435* SECTION 2086.** 71.47 (3r) (c) 3. a. of the statutes is amended to read:

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

***-1465/P4.684* *-1059/P3.436* SECTION 2087.** 71.47 (3r) (c) 3. b. of the statutes is amended to read:

71.47 **(3r)** (c) 3. b. The maximum amount of the credits that may be allocated under this subsection and ss. 71.07 (3r) and 71.28 (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.

***-1465/P4.685* *-1059/P3.437* SECTION 2088.** 71.47 (3r) (c) 6. of the statutes is amended to read:

71.47 **(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.

***-1465/P4.686* *-1059/P3.438* SECTION 2089.** 71.47 (3rm) (b) of the statutes is amended to read:

71.47 **(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. 71.43, 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.

***-1465/P4.687* *-1059/P3.439* SECTION 2090.** 71.47 (3rm) (c) 3. of the statutes is amended to read:

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

***-1465/P4.688* *-1059/P3.440* SECTION 2091.** 71.47 (3rn) (b) of the statutes is amended to read:

71.47 **(3rn)** (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 238.17 or s. ~~506.2056~~ 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 s. 71.43, 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.

***-1465/P4.689* *-1059/P3.441* SECTION 2092.** 71.47 (3rn) (c) 3. a. of the statutes is amended to read:

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

***-1465/P4.690* *-1059/P3.442* SECTION 2093.** 71.47 (3rn) (c) 3. b. of the statutes is amended to read:

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

***-1465/P4.691* *-1059/P3.443* SECTION 2094.** 71.47 (3rn) (c) 3. c. of the statutes is amended to read:

71.47 **(3rn)** (c) 3. c. The maximum amount of the credits that may be allocated under this subsection and ss. 71.07 (3rn) and 71.28 (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.

***-1465/P4.692* *-1059/P3.444* SECTION 2095.** 71.47 (3rn) (c) 6. of the statutes is amended to read:

71.47 **(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.

***-1465/P4.693* *-1059/P3.445* SECTION 2096.** 71.47 (3t) (b) of the statutes is amended to read:

71.47 **(3t)** (b) *Credit.* Subject to the limitations provided in this subsection and in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, a claimant may claim as a credit, amortized over 15 taxable years starting with the taxable year beginning after December 31, 2007, against the tax imposed under s. 71.43, up to the amount of the tax, an amount equal to the claimant's unused credits under s. 71.47 (3).

***-1465/P4.694* *-1059/P3.446* SECTION 2097.** 71.47 (3t) (c) 1. of the statutes is amended to read:

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

***-1465/P4.695* *-1059/P3.447* SECTION 2098.** 71.47 (3w) (a) 2. of the statutes is amended to read:

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

***-1465/P4.696* *-1059/P3.448* SECTION 2099.** 71.47 (3w) (a) 3. of the statutes is amended to read:

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

***-1465/P4.697* *-1059/P3.449* SECTION 2100.** 71.47 (3w) (a) 4. of the statutes is amended to read:

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

***-1465/P4.698* *-1059/P3.450* SECTION 2101.** 71.47 (3w) (a) 5d. of the statutes is amended to read:

71.47 **(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.

***-1465/P4.699* *-1059/P3.451* SECTION 2102.** 71.47 (3w) (a) 5e. of the statutes is amended to read:

71.47 **(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.

***-1465/P4.700* *-1059/P3.452* SECTION 2103.** 71.47 (3w) (b) (intro.) of the statutes is amended to read:

71.47 **(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. 71.43 an amount calculated as follows:

***-1465/P4.701* *-1059/P3.453* SECTION 2104.** 71.47 (3w) (b) 5. of the statutes is amended to read:

71.47 **(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.

***-1465/P4.702* *-1059/P3.454* SECTION 2105.** 71.47 (3w) (bm) 1. of the statutes is amended to read:

71.47 **(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. 71.43 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.

***-1465/P4.703* *-1059/P3.455* SECTION 2106.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

71.47 **(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. 71.43 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.

***-1465/P4.704* *-1059/P3.456* SECTION 2107.** 71.47 (3w) (bm) 3. of the statutes is amended to read:

71.47 **(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. 71.43 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.

***-1465/P4.705* *-1059/P3.457* SECTION 2108.** 71.47 (3w) (bm) 4. of the statutes is amended to read:

71.47 **(3w)** (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and 3., 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, 2009, a claimant may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from

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

***-1465/P4.706* *-1059/P3.458* SECTION 2109.** 71.47 (3w) (c) 3. of the statutes is amended to read:

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

***-1465/P4.707* *-1059/P3.459* SECTION 2110.** 71.47 (3w) (d) of the statutes is amended to read:

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

***-1465/P4.708* *-1059/P3.460* SECTION 2111.** 71.47 (4) (am) of the statutes is amended to read:

71.47 **(4)** (am) *Development zone additional research credit.* In addition to the credit under par. (ad), any corporation may credit against taxes otherwise due under this chapter an amount equal to 5 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" include only expenses incurred by the claimant in a development zone under subch. II of ch. 238 or subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election

applies until the department permits its revocation and except that "qualified research expenses" do not include compensation used in computing the credit under sub. (1dj) nor research expenses incurred before the claimant is certified for tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, in a development zone, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the base amount include research expenses incurred before the claimant is certified for tax benefits under s. 238.365 (3) or 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. 238.365 (3) or s. 560.765 (3), 2009 stats., and a statement from the department of commerce or the Wisconsin Economic Development Corporation 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. (1di) (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. No credit may be claimed under this paragraph for taxable years that begin on January 1, 1998, or thereafter. Credits under this paragraph for taxable years that begin before January 1, 1998, may be carried forward to taxable years that begin on January 1, 1998, or thereafter.

***-1465/P4.709* *-1059/P3.461* SECTION 2112.** 71.47 (5b) (a) 2. of the statutes is amended to read:

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

***-1465/P4.710* *-1059/P3.462* SECTION 2113.** 71.47 (5b) (b) 1. of the statutes is amended to read:

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

***-1465/P4.711* *-1059/P3.463* SECTION 2114.** 71.47 (5b) (b) 2. of the statutes is amended to read:

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

***-0167/P1.4* SECTION 2115.** 71.47 (5b) (d) 3. of the statutes is amended to read:

71.47 **(5b)** (d) 3. For ~~calendar years beginning~~ investments made after December 31, 2007, if an investment for which a claimant claims a credit under par. (b) is held by the claimant for less than 3 years, the claimant shall pay to the

department, in the manner prescribed by the department, the amount of the credit that the claimant received related to the investment.

***-1465/P4.712* *-1059/P3.464* SECTION 2116.** 71.47 (5f) (a) 1. (intro.) of the statutes is amended to read:

71.47 **(5f)** (a) 1. (intro.) "Accredited production" means a film, video, broadcast advertisement, or television production, as approved by the department of commerce <u>or the department of tourism</u>, for which the aggregate salary and wages included in the cost of the production for the period ending 12 months after the month in which the principal filming or taping of the production begins exceeds $50,000. "Accredited production" also means an electronic game, as approved by the department of commerce <u>or the department of tourism</u>, for which the aggregate salary and wages included in the cost of the production for the period ending 36 months after the month in which the principal programming, filming, or taping of the production begins exceeds $100,000. "Accredited production" does not include any of the following, regardless of the production costs:

***-1465/P4.713* *-1059/P3.465* SECTION 2117.** 71.47 (5f) (a) 3. of the statutes is amended to read:

71.47 **(5f)** (a) 3. "Production expenditures" means any expenditures that are incurred in this state and directly used to produce an accredited production, including expenditures for set construction and operation, wardrobes, make-up, clothing accessories, photography, sound recording, sound synchronization, sound mixing, lighting, editing, film processing, film transferring, special effects, visual effects, renting or leasing facilities or equipment, renting or leasing motor vehicles, food, lodging, and any other similar expenditure as determined by the department

of commerce or the department of tourism. "Production expenditures" do not include salary, wages, or labor-related contract payments.

***-1465/P4.714* *-1059/P3.466* SECTION 2118.** 71.47 (5f) (c) 6. of the statutes is amended to read:

71.47 **(5f)** (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce or the department of tourism, and the department of commerce or the department of tourism approves the application. The claimant shall submit a fee with the application in an amount equal to 2 percent of the claimant's budgeted production expenditures or to $5,000, whichever is less. The claimant shall submit a copy of the approved application with the claimant's return.

***-1465/P4.715* *-1059/P3.467* SECTION 2119.** 71.47 (5h) (c) 4. of the statutes is amended to read:

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

***-1465/P4.716* *-1059/P3.468* SECTION 2120.** 71.47 (5i) (c) 1. of the statutes is amended to read:

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

***-1465/P4.717* *-0808/2.244* SECTION 2121.** 71.47 (5j) (a) 2d. of the statutes is amended to read:

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

***-1465/P4.718* *-0808/2.245* SECTION 2122.** 71.47 (5j) (a) 2m. of the statutes is amended to read:

71.47 **(5j)** (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of ~~commerce~~ safety and professional services designates by rule as a gasoline replacement renewable fuel.

***-1465/P4.719* *-0808/2.246* SECTION 2123.** 71.47 (5j) (c) 3. of the statutes is amended to read:

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

***-1187/P5.393* SECTION 2124.** 71.47 (5r) (a) 6. a. of the statutes is amended to read:

71.47 **(5r)** (a) 6. a. A University of Wisconsin System institution, the University of Wisconsin–Madison, a technical college system institution, or a regionally

accredited 4-year nonprofit college or university having its regional headquarters and principal place of business in this state.

***-1148/1.1* SECTION 2125.** 71.54 (1) (f) (intro.) of the statutes is amended to read:

71.54 **(1)** (f) *2001 ~~and thereafter~~ to 2011.* (intro.) Subject to sub. (2m), the amount of any claim filed in 2001 ~~and thereafter~~ to 2011 and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows:

***-1148/1.2* SECTION 2126.** 71.54 (1) (g) of the statutes is created to read:

71.54 **(1)** (g) *2012 and thereafter.* The amount of any claim filed in 2012 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows:

1. If the household income was $8,060 or less in the year to which the claim relates, the claim is limited to 80 percent of the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead.

2. If the household income was more than $8,060 in the year to which the claim relates, the claim is limited to 80 percent of the amount by which the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead exceeds 8.785 percent of the household income exceeding $8,060.

3. No credit may be allowed if the household income of a claimant exceeds $24,680.

***-1148/1.3* SECTION 2127.** 71.54 (2) (b) 3. of the statutes is amended to read:

71.54 **(2)** (b) 3. Subject to sub. (2m), in calendar ~~year 1990 or any subsequent calendar year~~ years 1990 to 2010, $1,450.

***-1148/1.4* SECTION 2128.** 71.54 (2) (b) 4. of the statutes is created to read:

71.54 **(2)** (b) 4. In calendar years 2011 or any subsequent calendar year, $1,460.

***-1148/1.5* SECTION 2129.** 71.54 (2m) of the statutes is amended to read:

71.54 **(2m)** INDEXING FOR INFLATION; 2010 ~~AND THEREAFTER~~. (a) For calendar years beginning after December 31, 2009, <u>and before January 1, 2011,</u> the dollar amounts of the threshold income under sub. (1) (f) 1. and 2., the maximum household income under sub. (1) (f) 3. and the maximum property taxes under sub. (2) (b) 3. shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the 12-month average of the U.S. consumer price index for the month of August of the year before the previous year through the month of July of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the 12-month average of the U.S. consumer price index for August 2007 through July 2008, as determined by the federal department of labor, except that the adjustment may occur only if the percentage is a positive number. Each amount that is revised under this paragraph shall be rounded to the nearest multiple of $10 if the revised amount is not a multiple of $10 or, if the revised amount is a multiple of $5, such an amount shall be increased to the next higher multiple of $10. The department of revenue shall annually adjust the changes in dollar amounts required under this paragraph and incorporate the changes into the income tax forms and instructions.

(b) The department of revenue shall ~~annually~~ adjust the slope under sub. (1) (f) 2. such that, as a claimant's income increases from the threshold income as calculated under par. (a), to an amount that exceeds the maximum household income as calculated under par. (a), the credit that may be claimed is reduced to $0 and the

department of revenue shall incorporate the changes into the income tax forms and instructions.

***-1465/P4.720* *-1059/P3.469* SECTION 2130.** 71.78 (4) (m) of the statutes is amended to read:

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

***-1195/2.129* SECTION 2131.** 71.93 (1) (a) 3. of the statutes is amended to read:

71.93 **(1)** (a) 3. An amount that the department of health services may recover under s. 49.45 (2) (a) 10., 49.497, ~~49.793,~~ or 49.847, if the department of health services has certified the amount under s. 49.85.

***-1195/2.130* SECTION 2132.** 71.93 (1) (a) 4. of the statutes is amended to read:

71.93 **(1)** (a) 4. An amount that the department of children and families may recover under s. 49.161 ~~or~~, 49.195 (3), or 49.373 or collect under s. 49.147 (6) (cm), if the department of children and families has certified the amount under s. 49.85.

***-1320/2.21* SECTION 2133.** 73.03 (27) of the statutes is amended to read:

73.03 **(27)** To write off from the records of the department income, franchise, sales, use, withholding, motor fuel, gift, beverage and cigarette tax and ~~recycling~~ economic development surcharge liabilities, following a determination by the secretary of revenue that they are not collectible. Taxes written off under this subsection remain legal obligations.

***-1465/P4.721* *-1059/P3.470* SECTION 2134.** 73.03 (35) of the statutes is amended to read:

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

***-1465/P4.722* *-1059/P3.471* SECTION 2135.** 73.03 (35m) of the statutes is amended to read:

73.03 **(35m)** To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g), or 71.47 (3g), if granting the full amount claimed would violate a requirement under s. 238.23 or s. 560.96, 2009 stats., or would bring the total of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit for all claimants under s. 238.23 (2) or s. 560.96 (2), 2009 stats.

***-1465/P4.723* *-1059/P3.472* SECTION 2136.** 73.03 (63) of the statutes is amended to read:

73.03 **(63)** Notwithstanding the amount limitations specified under ~~ss.~~ s. 71.07 (5d) (c) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., in consultation with the department of commerce or the Wisconsin Economic Development Corporation, to carry forward to subsequent taxable years unclaimed credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d). Annually, no later than July 1, the department of commerce or the Wisconsin Economic Development Corporation

shall submit to the department of revenue its recommendations for the carry forward of credit amounts as provided under this subsection.

***-1465/P4.724* *-0808/2.247* SECTION 2137.** 73.0301 (1) (b) of the statutes is amended to read:

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

***-1465/P4.725* *-0808/2.248* SECTION 2138.** 73.0301 (1) (e) of the statutes is amended to read:

73.0301 **(1)** (e) "Licensing department" means the department of administration; the board of commissioners of public lands; ~~the department of commerce;~~ the department of children and families; the government accountability board; the department of financial institutions; the department of health services; the department of natural resources; the department of public instruction; ~~the department of regulation and licensing;~~ the department of safety and professional services; the department of workforce development; the office of the commissioner of insurance; or the department of transportation.

***-1465/P4.726* *-0808/2.249* SECTION 2139.** 73.0301 (2) (a) 1. of the statutes is amended to read:

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

***-1465/P4.727* *-0808/2.250* SECTION 2140.** 73.0301 (2) (a) 2. of the statutes is amended to read:

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

***-1465/P4.728* *-0808/2.251* SECTION 2141.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

73.0301 **(2)** (b) 1. a. If, after a request is made under par. (a) 1. or 2., the department of revenue certifies that the license holder or applicant for a license or license renewal or continuation is liable for delinquent taxes, revoke the license or deny the application for the license or license renewal or continuation. The department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu of revoking those licenses. A suspension, revocation or denial under this subd. 1. a. is not subject to administrative review or, except as provided in subd. 2. and sub. (5) (am), judicial review. With respect to a license granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall make a revocation or denial under this subd. 1. a. With respect to a license to practice law, the department of revenue shall not submit a certification under this subd. 1. a. to the supreme court until after the license holder or applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.

***-1465/P4.729* *-0808/2.252* SECTION 2142.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

73.0301 **(2)** (b) 1. b. Mail a notice of suspension, revocation or denial under subd. 1. a. to the license holder or applicant. The notice shall include a statement

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

***-1465/P4.730* *-0808/2.253* SECTION 2143.** 73.0301 (2) (b) 2. of the statutes is amended to read:

73.0301 **(2)** (b) 2. Except as provided in subd. 2m., if notified by the department of revenue that the department of revenue has affirmed a certification of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation or denial under subd. 1. a. A license holder or applicant may seek judicial review under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane

County, of an affirmation of a revocation or denial under this subdivision. With respect to a license granted by a credentialing board, the department of ~~regulation and licensing~~ safety and professional services shall make an affirmation under this subdivision.

***-1465/P4.731* *-0808/2.254* SECTION 2144.** 73.0301 (2) (b) 3. of the statutes is amended to read:

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

***-1465/P4.732* *-0808/2.255* SECTION 2145.** 73.0301 (2) (b) 4. of the statutes is amended to read:

73.0301 **(2)** (b) 4. If a person whose license has been suspended or revoked or whose application for a license or license renewal or continuation has been denied under subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate the license or grant the person's application for the license or license renewal or continuation, unless there are other grounds for not reinstating the license or for denying the application for the license or license renewal or continuation. With respect to a license granted by a credentialing board, the

department of ~~regulation and licensing~~ safety and professional services shall reinstate a license or grant an application under this subdivision.

***-1187/P5.394* SECTION 2146.** 73.12 (1) (b) of the statutes is amended to read:

73.12 **(1)** (b) "Vendor" means a person providing goods or services to this state or the University of Wisconsin–Madison under subch. IV or V of ch. 16 or under ch. 84.

***-1187/P5.395* SECTION 2147.** 73.12 (2) of the statutes is amended to read:

73.12 **(2)** REQUEST FOR SETOFF. The department of revenue may request the department of administration to proceed under sub. (3) against any vendor who owes a tax. A request under this subsection consists of identification of the vendor and of the vendor's contracts with this state or the University of Wisconsin–Madison and notice to the vendor of the request for a setoff.

***-1187/P5.396* SECTION 2148.** 73.12 (3) of the statutes is amended to read:

73.12 **(3)** SETOFF. Upon receipt of a request under sub. (2), the department of administration shall begin to set off against amounts owed by this state or the University of Wisconsin–Madison to a vendor taxes owed to this state by that vendor until those taxes are paid in full. If the secretary of administration determines, within 30 days after receipt of a request for setoff, that the vendor against whom setoff is requested is either an essential supplier of critical commodities or the only vendor from whom a necessary good or service can be obtained and notifies the secretary of revenue of that determination, the department of administration shall waive the right of setoff and the department of administration shall pay to the vendor the amounts set off. The department of administration or the University of Wisconsin–Madison shall, within 30 days after the end of each calendar quarter, transfer to the department of revenue the taxes set off during the previous calendar

quarter for deposit in the general fund, or in the transportation fund in respect to taxes owed under ch. 78, and shall notify the department of revenue of the amounts set off against each vendor.

***-1187/P5.397* SECTION 2149.** 73.12 (5) of the statutes is amended to read:

73.12 **(5)** LIABILITY PRECLUDED. Exchange of information required to administer this section does not result in liability under s. 71.78, 72.06, 77.61 (5), 78.80 (3) or 139.38 (6). The department of administration or the University of Wisconsin–Madison is not liable to any vendor because of setoffs under this section.

***-1187/P5.398* SECTION 2150.** 73.12 (7) of the statutes is amended to read:

73.12 **(7)** TAX IDENTIFICATION INFORMATION. The department of administration and the University of Wisconsin–Madison may collect from vendors and provide to the department of revenue any tax identification information that the department of revenue requires to administer the program under this section.

***-1050/P3.10* SECTION 2151.** 74.01 (5) of the statutes is amended to read:

74.01 **(5)** "Special tax" means any amount entered in the tax roll which is not a general property tax, special assessment or special charge. "Special tax" includes any interest and penalties assessed for nonpayment of the tax before it is placed in the tax roll ~~and any charge under s. 287.093 (1) (a) 2. that is placed on the tax roll under s. 287.093 (2)~~.

***-1465/P4.733* *-1059/P3.474* SECTION 2152.** 75.106 (1) (a) of the statutes is amended to read:

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

***-1220/P1.1* SECTION 2153.** 76.24 (2) (a) of the statutes is amended to read:

76.24 **(2)** (a) All taxes paid by any railroad company derived from or apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators, and their approaches, or car ferries on the basis of the separate valuation provided for in s. 76.16, shall be distributed annually from the transportation fund to the towns, villages, and cities in which they are located, pursuant to certification made by the department of revenue on or before August 15. Beginning with amounts distributed in 2011, the amount distributed to any town, village, or city under this paragraph may not be less than the amount distributed to it in 2010 under this paragraph.

***-1465/P4.734* *-1059/P3.475* SECTION 2154.** 76.635 (1) (a) of the statutes is amended to read:

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

***-1465/P4.735* *-1059/P3.476* SECTION 2155.** 76.635 (1) (b) of the statutes is amended to read:

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

***-1465/P4.736* *-1059/P3.477* SECTION 2156.** 76.635 (1) (c) of the statutes is amended to read:

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

***-1465/P4.737* *-1059/P3.478* SECTION 2157.** 76.635 (1) (d) of the statutes is amended to read: