



2011 SENATE BILL 9

1 **AN ACT** *to amend* 71.07 (3n) (a) 2. (intro.), 71.07 (3n) (a) 5. (intro.), 71.07 (3n) (a)
2 6. b., 71.07 (3n) (b) 1., 71.07 (3n) (b) 2., 71.28 (3n) (a) 2. (intro.), 71.28 (3n) (a)
3 5. (intro.), 71.28 (3n) (a) 6. b., 71.28 (3n) (b) 1., 71.28 (3n) (b) 2., 71.47 (3n) (a)
4 2. (intro.), 71.47 (3n) (a) 5. (intro.), 71.47 (3n) (a) 6. b., 71.47 (3n) (b) 1. and 71.47
5 (3n) (b) 2. of the statutes; **relating to:** the dairy and livestock farm investment
6 credits.

Analysis by the Legislative Reference Bureau

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

7 **SECTION 1.** 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:
8 71.07 (**3n**) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
9 construction, the improvement, or the acquisition of buildings or facilities, or the
10 acquisition of equipment, for dairy animal housing, confinement, animal feeding,

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1 milk production, or waste management, including the following, if used exclusively
2 related to dairy animals and if acquired and placed in service in this state during
3 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

4 **SECTION 1d.** 71.07 (3n) (a) 5. (intro.) of the statutes is amended to read:

5 71.07 **(3n)** (a) 5. (intro.) “Livestock farm modernization or expansion” means
6 the construction, the improvement, or the acquisition of buildings or facilities, or the
7 acquisition of equipment, for livestock housing, confinement, feeding, or waste
8 management, including the following, if used exclusively related to livestock and if
9 acquired and placed in service in this state during taxable years that begin after
10 December 31, 2005, and before January 1, ~~2012~~ 2017:

11 **SECTION 2.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

12 71.07 **(3n)** (a) 6. b. For taxable years that begin after December 31, 2005, and
13 before January 1, ~~2012~~ 2017, “used exclusively,” related to livestock, dairy animals,
14 or both, means used to the exclusion of all other uses except for use not exceeding 5
15 percent of total use.

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

17 71.07 **(3n)** (b) 1. Subject to the limitations provided in this subsection, for
18 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017,
19 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
20 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy
21 farm modernization or expansion related to the operation of the claimant’s dairy
22 farm.

23 **SECTION 3d.** 71.07 (3n) (b) 2. of the statutes is amended to read:

24 71.07 **(3n)** (b) 2. Subject to the limitations provided in this subsection, for
25 taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017,

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1 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
2 an amount equal to 10 percent of the amount the claimant paid in the taxable year
3 for livestock farm modernization or expansion related to the operation of the
4 claimant's livestock farm.

5 **SECTION 4.** 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

6 71.28 **(3n)** (a) 2. (intro.) “Dairy farm modernization or expansion” means the
7 construction, the improvement, or the acquisition of buildings or facilities, or
8 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk
9 production, or waste management, including the following, if used exclusively
10 related to dairy animals and if acquired and placed in service in this state during
11 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

12 **SECTION 4d.** 71.28 (3n) (a) 5. (intro.) of the statutes is amended to read:

13 71.28 **(3n)** (a) 5. (intro.) “Livestock farm modernization or expansion” means
14 the construction, the improvement, or the acquisition of buildings or facilities, or the
15 acquisition of equipment, for livestock housing, confinement, feeding, or waste
16 management, including the following, if used exclusively related to livestock and if
17 acquired and placed in service in this state during taxable years that begin after
18 December 31, 2005, and before January 1, ~~2012~~ 2017:

19 **SECTION 5.** 71.28 (3n) (a) 6. b. of the statutes is amended to read:

20 71.28 **(3n)** (a) 6. b. For taxable years that begin after December 31, 2005, and
21 before January 1, ~~2012~~ 2017, “used exclusively,” related to livestock, dairy animals,
22 or both, means used to the exclusion of all other uses except for use not exceeding 5
23 percent of total use.

24 **SECTION 6.** 71.28 (3n) (b) 1. of the statutes is amended to read:

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1 71.28 **(3n)** (b) 1. Subject to the limitations provided in this subsection, for
2 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017,
3 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
4 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
5 modernization or expansion related to the operation of the claimant's dairy farm.

6 **SECTION 6d.** 71.28 (3n) (b) 2. of the statutes is amended to read:

7 71.28 **(3n)** (b) 2. Subject to the limitations provided in this subsection, for
8 taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017,
9 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
10 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
11 farm modernization or expansion related to the operation of the claimant's livestock
12 farm.

13 **SECTION 7.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

14 71.47 **(3n)** (a) 2. (intro.) "Dairy farm modernization or expansion" means the
15 construction, the improvement, or the acquisition of buildings or facilities, or the
16 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
17 milk production, or waste management, including the following, if used exclusively
18 related to dairy animals and if acquired and placed in service in this state during
19 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

20 **SECTION 7d.** 71.47 (3n) (a) 5. (intro.) of the statutes is amended to read:

21 71.47 **(3n)** (a) 5. (intro.) "Livestock farm modernization or expansion" means
22 the construction, the improvement, or the acquisition of buildings or facilities, or the
23 acquisition of equipment, for livestock housing, confinement, feeding, or waste
24 management, including the following, if used exclusively related to livestock and if

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1 acquired and placed in service in this state during taxable years that begin after
2 December 31, 2005, and before January 1, ~~2012~~ 2017:

3 **SECTION 8.** 71.47 (3n) (a) 6. b. of the statutes is amended to read:

4 71.47 **(3n)** (a) 6. b. For taxable years that begin after December 31, 2005, and
5 before January 1, ~~2012~~ 2017, “used exclusively,” related to livestock, dairy animals,
6 or both, means used to the exclusion of all other uses except for use not exceeding 5
7 percent of total use.

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

9 71.47 **(3n)** (b) 1. Subject to the limitations provided in this subsection, for
10 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017,
11 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount
12 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
13 modernization or expansion related to the operation of the claimant’s dairy farm.

14 **SECTION 9d.** 71.47 (3n) (b) 2. of the statutes is amended to read:

15 71.47 **(3n)** (b) 2. Subject to the limitations provided in this subsection, for
16 taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017,
17 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount
18 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
19 farm modernization or expansion related to the operation of the claimant’s livestock
20 farm.

21 (END)