

SENATE BILL 9 (LRB -1132)

An Act to amend 71.07 (3n) (a) 2. (intro.), 71.07 (3n) (a) 6. b., 71.07 (3n) (b) 1., 71.28 (3n) (a) 2. (intro.), 71.28 (3n) (a) 6. b., 71.28 (3n) (b) 1., 71.47 (3n) (a) 2. (intro.), 71.47 (3n) (a) 6. b. and 71.47 (3n) (b) 1. of the statutes; relating to: the dairy and livestock farm investment credits. (FE)

2011

01-21.	S.	Introduced by Senators Kapanke, Harsdorf, Hopper, Wanggaard, Moulton and Schultz ; cosponsored by Representatives Ripp, Nerison, Tranel, A. Ott, Petrowski, Kestell, Petersen, Radcliffe, Brooks, Tauchen, Spanbauer, Wynn, LeMahieu, Steineke, Williams, Mursau, Ballweg, Jacque, Marklein, Nygren and Strachota.	
01-21.	S.	Read first time and referred to committee on Agriculture, Forestry, and Higher Education	60
01-26.	S.	Fiscal estimate received.	
01-26.	S.	Public hearing held.	
01-27.	S.	Executive action taken.	
01-28.	S.	Report introduction of Senate Amendment 1 recommended by committee on Agriculture, Forestry, and Higher Education, Ayes 7, Noes 0 (LRB a0363)	71
01-28.	S.	Report adoption of Senate Amendment 1 recommended by committee on Agriculture, Forestry, and Higher Education, Ayes 7, Noes 0	71
01-28.	S.	Report passage as amended recommended by committee on Agriculture, Forestry, and Higher Education, Ayes 7, Noes 0	71
01-28.	S.	Available for scheduling.	
02-21.	S.	Referred to joint committee on Finance by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e)	126
02-21.	S.	Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e)	126
02-21.	S.	Placed on calendar 2-22-2011 pursuant to Senate Rule 18(1)	126
02-22.	S.	Read a second time	130
02-22.	S.	Senate amendment 1 adopted , Ayes 19, Noes 0	130
02-22.	S.	Ordered to a third reading	130
02-22.	S.	Rules suspended	130
02-22.	S.	Read a third time and passed , Ayes 19, Noes 0	130
02-22.	S.	Ordered immediately messaged	130
02-22.	A.	Received from Senate	162
02-22.	A.	Read first time and referred to committee on Rules	163
04-07.	A.	Placed on calendar 4-12-2011 by committee on Rules.	
04-12.	A.	Rules suspended to withdraw from calendar and take up	231
04-12.	A.	Read a second time	231
04-12.	A.	Assembly amendment 1 offered by Representatives Molepske Jr, Vruwink, Danou, Bewley, Hulsey, Mason and Radcliffe (LRB a0642)	231
04-12.	A.	Assembly amendment 1 laid on table	231
04-12.	A.	Assembly amendment 2 offered by Representative Molepske Jr (LRB a0542)	231
04-12.	A.	Assembly amendment 2 laid on table, Ayes 58, Noes 36	231
04-12.	A.	Ordered to a third reading	231
04-12.	A.	Rules suspended	231
04-12.	A.	Read a third time and concurred in , Ayes 92, Noes 1, Paired 2	231
04-12.	A.	Ordered immediately messaged	231
04-13.	S.	Received from Assembly concurred in.	

MB

2011
ENROLLED BILL

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ADOPTED DOCUMENTS:

Orig **Engr** **SubAmdt**

11 - 11321 / 1

Amendments to above (if none, write "NONE"):

SAI — a 0363/1

Corrections - show date (if none, write "NONE"):

None

Topic

Rel

4-13-11

Date



Enrolling Drafter



2011 SENATE BILL 9

January 21, 2011 - Introduced by Senators KAPANKE, HARSDF, HOPPER, WANGGAARD, MOULTON and SCHULTZ, cosponsored by Representatives RIPP, NERISON, TRANEL, A. OTT, PETROWSKI, KESTELL, PETERSEN, RADCLIFFE, BROOKS, TAUCHEN, SPANBAUER, WYNN, LEMAHIEU, STEINEKE, WILLIAMS, MURSAU, BALLWEG, JACQUE, MARKLEIN, NYGREN and STRACHOTA. Referred to Committee on Agriculture, Forestry, and Higher Education.

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

Analysis by the Legislative Reference Bureau

Under current law, a taxpayer may claim an income and franchise tax credit for amounts paid for dairy or livestock farm modernization and expansion for taxable years beginning after December 31, 2003, and before January 1, 2012. Under this bill, a taxpayer may claim the credit for taxable years beginning after December 31, 2003, and before January 1, 2017.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

5 SECTION 1. 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:
6 71.07 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the
7 construction, the improvement, or the acquisition of buildings or facilities, or the

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SECTION 1

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

INSERT
SAI-1

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

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

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

11 71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for
 12 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017,
 13 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
 14 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy
 15 farm modernization or expansion related to the operation of the claimant's dairy
 16 farm.

INSERT SAI-2

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

18 71.28 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the
 19 construction, the improvement, or the acquisition of buildings or facilities, or
 20 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk
 21 production, or waste management, including the following, if used exclusively
 22 related to dairy animals and if acquired and placed in service in this state during
 23 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

INSERT
SAI-3

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

SENATE BILL 9

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

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

6 71.28 (3n) (b) 1. Subject to the limitations provided in this subsection, for
 7 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017,
 8 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
 9 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
 10 modernization or expansion related to the operation of the claimant’s dairy farm.

INSERT
SAI-4

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

12 71.47 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
 13 construction, the improvement, or the acquisition of buildings or facilities, or the
 14 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
 15 milk production, or waste management, including the following, if used exclusively
 16 related to dairy animals and if acquired and placed in service in this state during
 17 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

INSERT
SAI-5

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

19 71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and
 20 before January 1, ~~2012~~ 2017, “used exclusively,” related to livestock, dairy animals,
 21 or both, means used to the exclusion of all other uses except for use not exceeding 5
 22 percent of total use.

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

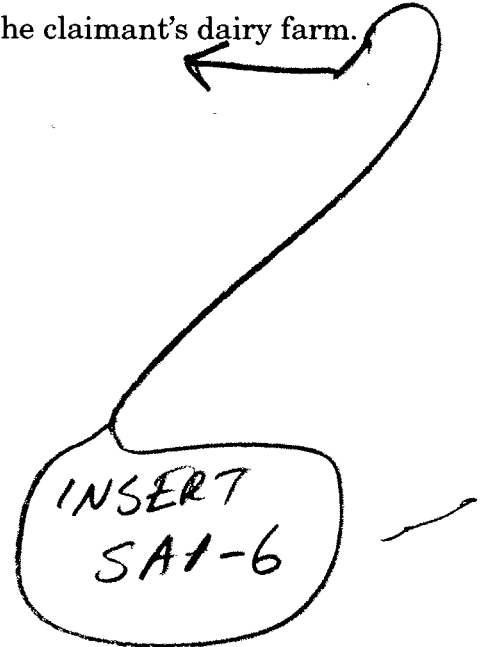
24 71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for
 25 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017,

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SECTION 9

1 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount
2 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
3 modernization or expansion related to the operation of the claimant's dairy farm.

4 (END)



INSERT
SA1-6

A handwritten note in a bubble shape, containing the text "INSERT SA1-6". A line extends from the top of the bubble, ending in an arrow that points to the end of the sentence on line 3.



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBa0363/1
JK:kjf:rs

SENATE AMENDMENT 1,
TO 2011 SENATE BILL 9

January 28, 2011 – Offered by COMMITTEE ON AGRICULTURE, FORESTRY, AND HIGHER
EDUCATION.

1 At the locations indicated, amend the bill as follows:

2 1. Page 2, line 4: after that line insert:

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

4 71.07 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means
5 the construction, the improvement, or the acquisition of buildings or facilities, or the
6 acquisition of equipment, for livestock housing, confinement, feeding, or waste
7 management, including the following, if used exclusively related to livestock and if
8 acquired and placed in service in this state during taxable years that begin after
9 December 31, 2005, and before January 1, 2012 2017.”

10 2. Page 2, line 16: after that line insert:

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

12 71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for
13 taxable years that begin after December 31, 2005, and before January 1, 2012 2017,

SA1-1

SA1-2

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 **3.** Page 2, line 23: after that line insert:

SAI-3

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

7 71.28 (3n) (a) 5. (intro.) "Livestock farm modernization or expansion" means
 8 the construction, the improvement, or the acquisition of buildings or facilities, or the
 9 acquisition of equipment, for livestock housing, confinement, feeding, or waste
 10 management, including the following, if used exclusively related to livestock and if
 11 acquired and placed in service in this state during taxable years that begin after
 12 December 31, 2005, and before January 1, 2012 2017.".

SAI-4

13 **4.** Page 3, line 10: after that line insert:

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

15 71.28 (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. 71.23 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.".

SAI-5

21 **5.** Page 3, line 17: after that line insert:

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

23 71.47 (3n) (a) 5. (intro.) "Livestock farm modernization or expansion" means
 24 the construction, the improvement, or the acquisition of buildings or facilities, or the

1 acquisition of equipment, for livestock housing, confinement, feeding, or waste
2 management, including the following, if used exclusively related to livestock and if
3 acquired and placed in service in this state during taxable years that begin after
4 December 31, 2005, and before January 1, ~~2012~~ 2017”.

5 **6.** Page 4, line 3: after that line insert:

SAI-6

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

7 71.47 (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. 71.43 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 (END)