



State of Wisconsin  
2011 – 2012 LEGISLATURE



LRBa0542/1  
JK:kjf&cjs:rs

**ASSEMBLY AMENDMENT 2,  
TO 2011 SENATE BILL 9**

April 12, 2011 – Offered by Representative MOLEPSKE JR.

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

2 **1.** Page 2, line 16: after that line, after the material inserted by senate  
3 amendment 1, insert:

4 “**SECTION 3e.** 71.07 (3n) (b) 3. of the statutes is created to read:

5 71.07 **(3n)** (b) 3. Subject to the limitations provided in this subsection, for  
6 taxable years that begin after December 31, 2010, and before January 1, 2017, a  
7 claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an  
8 amount equal to 10 percent of the amount the claimant paid in the taxable year to  
9 acquire new irrigation equipment for crop farming, if acquired and placed in service  
10 in this state during taxable years that begin after December 31, 2010, and before  
11 January 1, 2017, and if such equipment is used for crop farming to the exclusion of  
12 all other uses except for use not exceeding 5 percent of total use, except that the

1 claimant may claim 20 percent of such amounts for equipment that is placed in  
2 service before December 31, 2012.”.

3 **2.** Page 3, line 10: after that line, after the material inserted by senate  
4 amendment 1, insert:

5 “**SECTION 6e.** 71.28 (3n) (b) 3. of the statutes is created to read:

6 71.28 **(3n)** (b) 3. Subject to the limitations provided in this subsection, for  
7 taxable years that begin after December 31, 2010, and before January 1, 2017, a  
8 claimant may claim as a credit against the tax imposed under s. 71.23 an amount  
9 equal to 10 percent of the amount the claimant paid in the taxable year to acquire  
10 new irrigation equipment for crop farming, if acquired and placed in service in this  
11 state during taxable years that begin after December 31, 2010, and before January  
12 1, 2017, and if such equipment is used for crop farming to the exclusion of all other  
13 uses except for use not exceeding 5 percent of total use, except that the claimant may  
14 claim 20 percent of such amounts for equipment that is placed in service before  
15 December 31, 2012.”.

16 **3.** Page 4, line 3: after that line, after the material inserted by senate  
17 amendment 1, insert:

18 “**SECTION 9e.** 71.47 (3n) (b) 3. of the statutes is created to read:

19 71.47 **(3n)** (b) 3. Subject to the limitations provided in this subsection, for  
20 taxable years that begin after December 31, 2010, and before January 1, 2017, a  
21 claimant may claim as a credit against the tax imposed under s. 71.43 an amount  
22 equal to 10 percent of the amount the claimant paid in the taxable year to acquire  
23 new irrigation equipment for crop farming, if acquired and placed in service in this  
24 state during taxable years that begin after December 31, 2010, and before January

1       1, 2017, and if such equipment is used for crop farming to the exclusion of all other  
2       uses except for use not exceeding 5 percent of total use, except that the claimant may  
3       claim 20 percent of such amounts for equipment that is placed in service before  
4       December 31, 2012.”.

5

**(END)**