

2011 DRAFTING REQUEST

Bill

Received: **11/19/2010**

Received By: **jkreye**

Wanted: **As time permits**

Companion to LRB:

For: **Mary Williams (608) 266-7506**

By/Representing: **nathan**

May Contact:

Drafter: **jkreye**

Subject: **Tax, Business - credits**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.WilliamsM@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Changing the date on which refunds may begin under the jobs tax credit program

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 11/19/2010	jdye 11/22/2010		_____			State
/1			jfrantze 11/22/2010	_____	sbasford 11/22/2010		State
/2	jkreye 01/06/2011	jdye 01/06/2011	phenry 01/06/2011	_____	lparisi 01/06/2011	mbarman 01/14/2011	

FE Sent For:

*act
intro*

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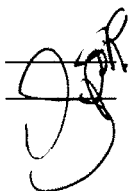

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/1		2/6 jld	jfrantze 11/22/2010		sbasford 11/22/2010		
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Instructions:

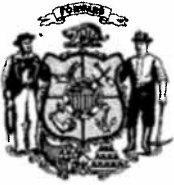
See attached

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/?	jkreye	1 11/22 jld	Jb	_____	_____		

FE Sent For: "1/22

<END>



State of Wisconsin
2009 - 2010 LEGISLATURE

2011 BILL

LRB-3363/1
JKjld:rf

0565/11

Keep

~~2009 ASSEMBLY BILL 477~~

M 11-19-10
LOS
PWF

October 6, 2009 - Introduced by Representatives M. WILLIAMS, ZIPPERER, NYGREN, PETERSEN, SUDER, DAVIS, VULMIR, FRIDEMORE, VOS, KAUFERT, KRAMER, KNOBL, HUEBSCH, LEMAHIEU, BROOKS, SPANBAUER, PETROWSKI, MURTHA, TAUCHEN, TOWNSEND, HONADEL, STONE, KLEEFISCH, RIPP, NERISON, KESTELL, STRACHOTA, VAN ROY, A. OTT, FRISKE, NASS and GUNDERSON, cosponsored by Senators HOPPER, DARLING, KANAVAS and LEIBHAM. Referred to Joint Committee on Finance.

re gov

1 AN ACT *to amend* 71.07 (3q) (b) (intro.), 71.07 (3q) (c) 3., 71.07 (3q) (d) 2., 71.28
2 (3q) (b) (intro.), 71.28 (3q) (c) 3., 71.28 (3q) (d) 2., 71.47 (3q) (b) (intro.), 71.47 (3q)
3 (c) 3. and 71.47 (3q) (d) 2. of the statutes; **relating to:** the effective date of the
4 jobs tax credit. processing refunds for the

Analysis by the Legislative Reference Bureau

Under current law, an employer may claim tax credits based on the wages paid to new employees and on the costs incurred by the employer for certain training activities. Under current law, if the amount of the credits exceeds the employer's tax liability, the state issues a refund. The credits apply to taxable years beginning on or after January 1, 2010, but if any employer is owed a refund, the employer will not receive it until after December 31, 2011. Under this bill, an employer may claim the credits for taxable years beginning on or after January 1, 2009, and any refunds will be paid after the employer's return is processed.

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 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin
6 Act 28, is amended to read:

ASSEMBLY BILL 477

SECTION 1

~~71.07 (3q) (b) Filing claims. (intro.) Subject to the limitations provided in this subsection and s. 560.2055, for taxable years beginning after December 31, 2009 2008, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08 any of the following:~~

~~SECTION 2. 71.07 (3q) (c) 3. of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:~~

~~71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January 1, 2010 2009, and ending on June 30, 2013, is \$14,500,000.~~

SECTION 3. 71.07 (3q) (d) 2. of the statutes, as created by 2009 Wisconsin Act

28, is amended to read:

71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bb), except that the amounts certified under this subdivision for taxable years beginning after December 31, 2009, and before January 1, 2012, shall be paid in taxable years beginning after December 31, 2011.

~~SECTION 4. 71.28 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:~~

~~71.28 (3q) (b) Filing claims. (intro.) Subject to the limitations provided in this subsection and s. 560.2055, for taxable years beginning after December 31, 2009 2008, a claimant may claim as a credit against the taxes imposed under s. 71.23 any of the following:~~

ASSEMBLY BILL 477

1 ~~SECTION 5. 71.28 (3q) (c) 3. of the statutes is amended to read:~~

2 ~~71.28 (3q) (c) 3. The maximum amount of credits that may be awarded under~~
3 ~~this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January~~
4 ~~1, 2010 2009, and ending on June 30, 2013, is \$14,500,000.~~

5 ~~SECTION 6. 71.28 (3q) (d) 2. of the statutes, as created by 2009 Wisconsin Act~~

6 ~~28,~~ is amended to read:

7 71.28 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
8 tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax
9 due shall be certified by the department of revenue to the department of
10 administration for payment by check, share draft, or other draft drawn from the
11 appropriation account under s. 20.835 (2) (bb), ~~except that the amounts certified~~
12 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
13 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
14 ~~2011.~~

15 ~~SECTION 7. 71.47 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin~~
16 ~~Act 28, is amended to read:~~

17 ~~71.47 (3q) (b) Filing claims. (intro.) Subject to the limitations provided in this~~
18 ~~subsection and s. 560.2055, for taxable years beginning after December 31, 2009~~
19 ~~2008, a claimant may claim as a credit against the taxes imposed under s. 71.43 any~~
20 ~~of the following:~~

21 ~~SECTION 8. 71.47 (3q) (c) 3. of the statutes, as created by 2009 Wisconsin Act~~
22 ~~28, is amended to read:~~

23 ~~71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under~~
24 ~~this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January~~
25 ~~1, 2010 2009, and ending on June 30, 2013, is \$14,500,000.~~

ASSEMBLY BILL 477

SECTION 9

1

SECTION 9. 71.47 (3q) (d) 2. of the statutes, ^x as created by 2009 Wisconsin Act

2

28, is amended to read:

3

71.47 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
4 tax otherwise due under s. 71.43, the amount of the claim not used to offset the tax
5 due shall be certified by the department of revenue to the department of
6 administration for payment by check, share draft, or other draft drawn from the
7 appropriation account under s. 20.835 (2) (bb), [✓] ~~except that the amounts certified~~
8 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
9 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
10 2011.

11

(END)



RMR

2011 BILL

in 1-6-11

Today

beginning on July 1, 2011

LX

Gen

1 AN ACT to amend 71.07 (3q) (d) 2., 71.28 (3q) (d) 2. and 71.47 (3q) (d) 2. of the
2 statutes; relating to: processing refunds for the jobs tax credit. ✓

Analysis by the Legislative Reference Bureau

Under current law, an employer may claim tax credits based on the wages paid to new employees and on the costs incurred by the employer for certain training activities. Under current law, if the amount of the credits exceeds the employer's tax liability, the state issues a refund. The credits apply to taxable years beginning on or after January 1, 2010, but if any employer is owed a refund, the employer will not receive it until after December 31, 2011. Under this bill, an employer may claim the credits for taxable years beginning on or after January 1, 2010, and any refunds will be paid after the employer's return is processed.

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:

3 SECTION 1. 71.07 (3q) (d) 2. of the statutes is amended to read:
4 71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
5 tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to

BILL

SECTION 1

1 offset the tax due shall be certified by the department of revenue to the department
 2 of administration for payment by check, share draft, or other draft drawn from the
 3 appropriation account under s. 20.835 (2) (bb), ~~except that the amounts certified~~
 4 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
 5 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~

plain

~~XXXXXX~~
plain

plain

2011

June 30, 2011

plain

~~XXXXXX~~
on or after July 1

SECTION 2. 71.28 (3q) (d) 2. of the statutes is amended to read:

8 71.28 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
 9 tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax
 10 due shall be certified by the department of revenue to the department of
 11 administration for payment by check, share draft, or other draft drawn from the
 12 appropriation account under s. 20.835 (2) (bb), ~~except that the amounts certified~~

13 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
 14 ~~before January 1, 2012, shall be paid in taxable years beginning~~ after December 31,

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~~XXXXXX~~
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June 30, 2011

plain

~~XXXXXX~~
on or after July 1

SECTION 3. 71.47 (3q) (d) 2. of the statutes is amended to read:

17 71.47 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
 18 tax otherwise due under s. 71.43, the amount of the claim not used to offset the tax
 19 due shall be certified by the department of revenue to the department of
 20 administration for payment by check, share draft, or other draft drawn from the
 21 appropriation account under s. 20.835 (2) (bb), ~~except that the amounts certified~~

22 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
 23 ~~before January 1, 2012, shall be paid in taxable years beginning~~ after December 31,

plain

~~XXXXXX~~
plain

plain

2011

June 30, 2011

plain

~~XXXXXX~~
on or after July 1

(END)

Parisi, Lori

From: Berken, Nathan
Sent: Friday, January 14, 2011 2:49 PM
To: LRB.Legal
Subject: Draft Review: LRB 11-0565/1 Topic: Changing the date on which refunds may begin under the jobs tax credit program

Please Jacket LRB 11-0565/1 for the ASSEMBLY.

Wanted
today