

ASSEMBLY BILL 40

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1 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L.
 2 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning
 3 before January 1, 2011. Amendments to the Internal Revenue Code enacted after
 4 December 31, 2010, do not apply to this subdivision with respect to taxable years that
 5 begin after December 31, 2010, and before January 1, 2013, except that changes to
 6 the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that
 7 indirectly affect the provisions applicable to this subchapter made by section 902 of
 8 P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

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9 SECTION 1384. 71.28 (1dj) (am) 4h. of the statutes is amended to read:

10 71.28 (1dj) (am) 4h. Modify section 51 (a) of the ~~internal revenue code~~ Internal
 11 Revenue Code so that the amount of the credit is 25% of the qualified first-year
 12 wages if the wages are paid to an applicant for a Wisconsin ~~works~~ Works employment
 13 position for service either in an unsubsidized position or in a trial job under s. 49.147
 14 (3), 2011 stats., and so that the amount of the credit is 20% of the qualified first-year
 15 wages if the wages are not paid to such an applicant.

16 SECTION 1385. 71.28 (1dx) (a) 4. of the statutes is amended to read:

17 71.28 (1dx) (a) 4. "Full-time job" ~~means a regular, nonseasonal full-time~~
 18 ~~position in which an individual, as a condition of employment, is required to work at~~
 19 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
 20 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
 21 ~~and receives benefits that are not required by federal or state law. "Full-time job"~~
 22 ~~does not include initial training before an employment position begins~~ has the
 23 meaning given in s. 238.30 (2m).

24 SECTION 1386. 71.28 (1dx) (a) 5. of the statutes is amended to read:

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SECTION 1386

1 71.28 (1dx) (a) 5. “Member of a targeted group” means a person who resides
2 in an area designated by the federal government as an economic revitalization area,
3 a person who is employed in an unsubsidized job but meets the eligibility
4 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
5 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or
6 in a ~~real work, real pay project position under s. 49.147 (3m)~~ trial employment match
7 program job, as defined in s. 49.141 (1) (n), a person who is eligible for child care
8 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
9 economically disadvantaged youth, an economically disadvantaged veteran, a
10 supplemental security income recipient, a general assistance recipient, an
11 economically disadvantaged ex-convict, a qualified summer youth employee, as
12 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
13 a food stamp recipient, if the person has been certified in the manner under sub. (1dj)
14 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

15 **SECTION 1387.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

16 71.28 (1dx) (b) 2. The amount determined by multiplying the amount
17 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
18 of full-time jobs created in a development zone and filled by a member of a targeted
19 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the~~
20 ~~subsidies and reimbursements paid under s. 49.147 (3m) (c)~~ for those jobs.

21 **SECTION 1388.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

22 71.28 (1dx) (b) 3. The amount determined by multiplying the amount
23 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
24 of full-time jobs created in a development zone and not filled by a member of a

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1 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or~~
2 ~~the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

3 **SECTION 1389.** 71.28 (1dx) (b) 4. of the statutes is amended to read:

4 71.28 (1dx) (b) 4. The amount determined by multiplying the amount
5 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the
6 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
7 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
8 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
9 and for which significant capital investment was made and by then subtracting the
10 subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid~~
11 ~~under s. 49.147 (3m) (e) for those jobs.~~

12 **SECTION 1390.** 71.28 (1dx) (b) 5. of the statutes is amended to read:

13 71.28 (1dx) (b) 5. The amount determined by multiplying the amount
14 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
15 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
16 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in
17 a development zone and not filled by a member of a targeted group and by then
18 subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~
19 ~~reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

20 **SECTION 1391.** 71.28 (3w) (b) 1. a. of the statutes is amended to read:

21 71.28 (3w) (b) 1. a. The number of full-time employees whose annual wages
22 are greater than \$20,000 the amount determined by multiplying 2,080 by 150
23 percent of the federal minimum wage in a tier I county or municipality or greater
24 than \$30,000 in a tier II county or municipality and who the claimant employed in
25 the enterprise zone in the taxable year, minus the number of full-time employees

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ASSEMBLY BILL 40**SECTION 1391**

1 whose annual wages were greater than \$20,000 the amount determined by
2 multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or
3 municipality or greater than \$30,000 in a tier II county or municipality and who the
4 claimant employed in the area that comprises the enterprise zone in the base year.

5 **SECTION 1392.** 71.28 (3w) (b) 1. b. of the statutes is amended to read:

6 71.28 (3w) (b) 1. b. The number of full-time employees whose annual wages
7 are greater than \$20,000 the amount determined by multiplying 2,080 by 150
8 percent of the federal minimum wage in a tier I county or municipality or greater
9 than \$30,000 in a tier II county or municipality and who the claimant employed in
10 the state in the taxable year, minus the number of full-time employees whose annual
11 wages were greater than \$20,000 the amount determined by multiplying 2,080 by
12 150 percent of the federal minimum wage in a tier I county or municipality or greater
13 than \$30,000 in a tier II county or municipality and who the claimant employed in
14 the state in the base year.

15 **SECTION 1393.** 71.28 (3w) (b) 2. of the statutes is amended to read:

16 71.28 (3w) (b) 2. Determine the claimant's average zone payroll by dividing
17 total wages for full-time employees whose annual wages are greater than \$20,000
18 the amount determined by multiplying 2,080 by 150 percent of the federal minimum
19 wage in a tier I county or municipality or greater than \$30,000 in a tier II county or
20 municipality and who the claimant employed in the enterprise zone in the taxable
21 year by the number of full-time employees whose annual wages are greater than
22 \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal
23 minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II
24 county or municipality and who the claimant employed in the enterprise zone in the
25 taxable year.

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SECTION 1394

1 **SECTION 1394.** 71.28 (3w) (b) 3. of the statutes is amended to read:

2 71.28 (3w) (b) 3. For employees in a tier I county or municipality, subtract
3 \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal
4 minimum wage from the amount determined under subd. 2. and for employees in a
5 tier II county or municipality, subtract \$30,000 from the amount determined under
6 subd. 2.

7 **SECTION 1395.** 71.28 (3w) (bm) 2. of the statutes is amended to read:

8 71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
9 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
10 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
11 s. 71.23 an amount equal to the percentage, as determined under s. 238.399 or s.
12 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in
13 the taxable year to all of the claimant's full-time employees whose annual wages are
14 greater than \$20,000 the amount determined by multiplying 2,080 by 150 percent
15 of the federal minimum wage in a tier I county or municipality, not including the
16 wages paid to the employees determined under par. (b) 1., or greater than \$30,000
17 in a tier II county or municipality, not including the wages paid to the employees
18 determined under par. (b) 1., and who the claimant employed in the enterprise zone
19 in the taxable year, if the total number of such employees is equal to or greater than
20 the total number of such employees in the base year. A claimant may claim a credit
21 under this subdivision for no more than 5 consecutive taxable years.

22 **SECTION 1396.** 71.28 (5i) (b) of the statutes is amended to read:

23 71.28 (5i) (b) *Filing claims.* Subject to the limitations provided in this
24 subsection, for taxable years beginning after December 31, 2011, and before January
25 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23,

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SECTION 1396

1 up to the amount of those taxes, an amount equal to 50 percent of the amount the
2 claimant paid in the taxable year for information technology hardware or software
3 that is used to maintain medical records in electronic form, if the claimant is a health
4 care provider, as defined in s. 146.81 (1) (a) to (p).

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5 ~~SECTION 1397.~~ 71.28 (5r) (a) 2. of the statutes is amended to read:

6 71.28 (5r) (a) 2. "Course of instruction" has the meaning given in s. ~~38.50~~ 440.55

7 (1) (c).

8 ~~SECTION 1398.~~ 71.28 (5r) (a) 6. b. of the statutes is amended to read:

9 71.28 (5r) (a) 6. b. A school approved under s. ~~38.50~~ 440.55, if the delivery of

10 education occurs in this state.

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11 ~~SECTION 1399.~~ 71.34 (1g) (i) of the statutes is created to read:

12 71.34 (1g) (i) "Internal Revenue Code" for tax-option corporations, for taxable
13 years that begin after December 31, 2012, means the federal Internal Revenue Code
14 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
15 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
16 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
17 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L.
18 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
19 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
20 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
21 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
22 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
23 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
24 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222,
25 P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of

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1 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
2 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
3 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
4 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
5 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
6 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
7 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
8 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
9 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
10 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
11 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
12 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
13 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
14 2112, and 2113 of P.L. 111–240, P.L. 111–312, and as amendeded by section 1858 of P.L.
15 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L.
16 112–141, and sections 101 and 902 of P.L. 112–240, and as indirectly affected in the
17 provisions applicable to this subchapter by P.L. 99–514, excluding sections 803 (d)
18 (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514, P.L. 100–203,
19 P.L. 100–647, excluding section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.
20 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
21 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
22 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
23 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
24 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
25 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.

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1 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
2 P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
3 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
4 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
5 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
6 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
7 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
8 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
9 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
10 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
11 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
12 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
13 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
14 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
15 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
16 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
17 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
18 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
19 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
20 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
21 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
22 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
23 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
24 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
25 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections

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1 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
2 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L.
3 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections
4 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L.
5 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L.
6 112-141, and sections 101 and 902 of P.L. 112-240, except that section 1366 (f)
7 (relating to pass-through of items to shareholders) is modified by substituting the
8 tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue
9 Code applies for Wisconsin purposes at the same time as for federal purposes, except
10 that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and
11 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L.
12 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121
13 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013.
14 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,
15 do not apply to this paragraph with respect to taxable years beginning after
16 December 31, 2010, except that changes to the Internal Revenue Code made by
17 section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241,
18 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions
19 applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L.
20 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply
21 for taxable years beginning before January 1, 2013, and changes to the Internal
22 Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that
23 indirectly affect the provisions applicable to this subchapter made by sections 101
24 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal
25 purposes.

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SECTION 1400

1 **SECTION 1400.** 71.34 (1g) (o) of the statutes is repealed.

2 **SECTION 1401.** 71.34 (1g) (p) of the statutes is renumbered 71.34 (1g) (a).

3 **SECTION 1402.** 71.34 (1g) (q) of the statutes is renumbered 71.34 (1g) (b).

4 **SECTION 1403.** 71.34 (1g) (r) of the statutes is renumbered 71.34 (1g) (c).

5 **SECTION 1404.** 71.34 (1g) (s) of the statutes is renumbered 71.34 (1g) (d).

6 **SECTION 1405.** 71.34 (1g) (t) of the statutes is renumbered 71.34 (1g) (e).

7 **SECTION 1406.** 71.34 (1g) (u) of the statutes is renumbered 71.34 (1g) (f).

8 **SECTION 1407.** 71.34 (1g) (um) of the statutes is renumbered 71.34 (1g) (g).

9 **SECTION 1408.** 71.34 (1g) (un) of the statutes is renumbered 71.34 (1g) (h) and
10 amended to read:

11 71.34 (1g) (h) “Internal Revenue Code” for tax-option corporations, for taxable
12 years that begin after December 31, 2010, and before January 1, 2013, means the
13 federal Internal Revenue Code as amended to December 31, 2010, excluding sections
14 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
15 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
17 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
18 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
19 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
20 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,
21 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
22 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
23 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
24 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
25 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,

ASSEMBLY BILL 40**SECTION 1408**

1 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
2 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
3 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
4 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
5 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
6 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
7 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
8 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
9 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
10 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
11 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
12 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
13 of P.L. 111–240, and P.L. 111–312, and as amended by section 902 of P.L. 112–240,
14 and as indirectly affected in the provisions applicable to this subchapter by P.L.
15 99–514, ~~P.L. 100–203, P.L. 100–647~~, excluding sections 803 (d) (2) (B), 805 (d) (2), 812
16 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 ~~and, P.L. 100–203, P.L. 100–647,~~
17 excluding section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.
18 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and
19 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
21 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
22 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
23 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
24 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
25 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.

ASSEMBLY BILL 40**SECTION 1408**

1 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
2 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
3 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
4 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
5 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
6 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
7 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
8 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
9 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
10 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
11 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
12 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,
13 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
14 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,
15 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,
16 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)
17 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,
18 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding
19 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)
20 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
21 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,
22 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.
23 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,
24 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.
25 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections

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SECTION 1408

1 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–325, and section 902
2 of P.L. 112–240, except that section 1366 (f) (relating to pass-through of items to
3 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
4 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
5 at the same time as for federal purposes, except that changes made by section 209
6 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
7 A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
8 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.
9 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
10 sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314, and 15342 of P.L.
11 110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L.
12 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, and
13 211 of division B and section 504 of division C of P.L. 110–343, section 14 of P.L.
14 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and 10909 of P.L.
15 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years beginning
16 before January 1, 2011. Amendments to the federal Internal Revenue Code enacted
17 after December 31, 2010, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 2010, and before January 1, 2013, except that changes
19 to the Internal Revenue Code made by section 902 of P.L. 112–240, and changes that
20 indirectly affect the provisions applicable to this subchapter made by section 902 of
21 P.L. 112–240, apply for Wisconsin purposes at the same time as for federal purposes.

22 **SECTION 1409.** 71.42 (2) (i) of the statutes is created to read:

23 71.42 (2) (i) For taxable years that begin after December 31, 2012, “Internal
24 Revenue Code” means the federal Internal Revenue Code as amended to
25 December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections

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ASSEMBLY BILL 40**SECTION 1409**

1 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
2 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.
3 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16, sections
4 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
5 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections
6 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L.
7 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
8 and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73,
9 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
10 (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.
11 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division
12 A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections 8215,
13 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5 of P.L.
14 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L.
15 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections 4,
16 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
17 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
18 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
19 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
20 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
21 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
22 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
23 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
24 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
25 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858

ASSEMBLY BILL 40**SECTION 1409**

1 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121
2 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and as indirectly affected
3 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,
4 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
5 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
7 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
9 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
10 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573,
11 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.
12 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.
13 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
14 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
15 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
16 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
17 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
18 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
19 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
20 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
21 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
23 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
24 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
25 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,

ASSEMBLY BILL 40**SECTION 1409**

1 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
2 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
3 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
4 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
5 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
6 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
7 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
8 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
9 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004,
10 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
11 111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L.
12 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and
13 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L.
14 112–95, sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and sections 101
15 and 902 of P.L. 112–240, except that “Internal Revenue Code” does not include
16 section 847 of the federal Internal Revenue Code. The Internal Revenue Code
17 applies for Wisconsin purposes at the same time as for federal purposes, except that
18 changes made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and
19 10902 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L.
20 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121
21 of P.L. 112–141 do not apply for taxable years beginning before January 1, 2013.
22 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,
23 do not apply to this paragraph with respect to taxable years beginning after
24 December 31, 2010, except that changes to the Internal Revenue Code made by
25 section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241,

ASSEMBLY BILL 40**SECTION 1409**

1 40242, and 100121 of P.L. 112–141, and changes that indirectly affect the provisions
2 applicable to this subchapter made by section 1858 of P.L. 112–10, section 1108 of P.L.
3 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, do not apply
4 for taxable years beginning before January 1, 2013, and changes to the Internal
5 Revenue Code made by sections 101 and 902 of P.L. 112–240, and changes that
6 indirectly affect the provisions applicable to this subchapter made by sections 101
7 and 902 of P.L. 112–240, apply for Wisconsin purposes at the same time as for federal
8 purposes.

9 **SECTION 1410.** 71.42 (2) (n) of the statutes is repealed.

10 **SECTION 1411.** 71.42 (2) (o) of the statutes is renumbered 71.42 (2) (a).

11 **SECTION 1412.** 71.42 (2) (p) of the statutes is renumbered 71.42 (2) (b).

12 **SECTION 1413.** 71.42 (2) (q) of the statutes is renumbered 71.42 (2) (c).

13 **SECTION 1414.** 71.42 (2) (r) of the statutes is renumbered 71.42 (2) (d).

14 **SECTION 1415.** 71.42 (2) (s) of the statutes is renumbered 71.42 (2) (e).

15 **SECTION 1416.** 71.42 (2) (t) of the statutes is renumbered 71.42 (2) (f).

16 **SECTION 1417.** 71.42 (2) (tm) of the statutes is renumbered 71.42 (2) (g).

17 **SECTION 1418.** 71.42 (2) (tn) of the statutes is renumbered 71.42 (2) (h) and
18 amended to read:

19 71.42 (2) (h) For taxable years that begin after December 31, 2010, and before
20 January 1, 2013, “Internal Revenue Code” means the federal Internal Revenue Code
21 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
22 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
23 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
24 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
25 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and

ASSEMBLY BILL 40**SECTION 1418**

1 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
2 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
3 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
5 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
6 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
7 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
8 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
9 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
10 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
11 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
12 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
13 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
14 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
15 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
16 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
17 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
18 P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L. 111–203, except
19 section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and 217 of P.L.
20 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
21 111–240, and P.L. 111–312, and as amended by section 902 of P.L. 112–240, and as
22 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
23 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
24 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.

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1 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
3 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
7 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,
8 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
10 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
11 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
12 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
13 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
14 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
17 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,
18 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
19 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,
20 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,
21 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)
22 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,
23 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding
24 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)
25 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504

ASSEMBLY BILL 40**SECTION 1418**

1 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
2 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
3 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,
4 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L.
5 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
6 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–325, and section 902
7 of P.L. 112–240, except that “Internal Revenue Code” does not include section 847 of
8 the federal Internal Revenue Code. The Internal Revenue Code applies for
9 Wisconsin purposes at the same time as for federal purposes, except that changes
10 made by section 209 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424,
11 and 425 of division A and section 403 of division C of P.L. 109–432, sections 8215,
12 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding
13 sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b),
14 (e), and (g) of P.L. 110–172, sections 110 and 113 of P.L. 110–245, sections 15312,
15 15313, 15314, and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041, 3051,
16 3052, 3061, and 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L.
17 110–317, sections 116, 208, and 211 of division B and section 504 of division C of P.L.
18 110–343, section 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147,
19 sections 10908 and 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not
20 apply for taxable years beginning before January 1, 2011. Amendments to the
21 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this
22 paragraph with respect to taxable years beginning after December 31, 2010, and
23 before January 1, 2013, except that changes to the Internal Revenue Code made by
24 section 902 of P.L. 112–240, and changes that indirectly affect the provisions

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SECTION 1418

1 applicable to this subchapter made by section 902 of P.L. 112–240, apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 1419.** 71.45 (1t) (L) of the statutes is created to read:

4 71.45 (1t) (L) Those issued under s. 231.03 (6), if the bonds or notes are issued
5 for the benefit of a person who is eligible to receive the proceeds of bonds or notes from
6 another entity for the same purpose for which the bonds or notes are issued under
7 s. 231.03 (6) and the interest income received from the other bonds or notes is exempt
8 from taxation under this subchapter.

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9 **SECTION 1420.** 71.47 (1dj) (am) 4h. of the statutes is amended to read:

10 71.47 (1dj) (am) 4h. Modify section 51 (a) of the internal revenue code Internal
11 Revenue Code so that the amount of the credit is 25% of the qualified first-year
12 wages if the wages are paid to an applicant for a Wisconsin ~~works~~ Works employment
13 position for service either in an unsubsidized position or in a trial job under s. 49.147
14 (3), 2011 stats., and so that the amount of the credit is 20% of the qualified first-year
15 wages if the wages are not paid to such an applicant.

16 **SECTION 1421.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

17 71.47 (1dx) (a) 4. “Full-time job” ~~means a regular, nonseasonal full-time~~
18 ~~position in which an individual, as a condition of employment, is required to work at~~
19 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
20 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
21 ~~and receives benefits that are not required by federal or state law. “Full-time job”~~
22 ~~does not include initial training before an employment position begins~~ has the
23 meaning given in s. 238.30 (2m).

24 **SECTION 1422.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

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1 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides
2 in an area designated by the federal government as an economic revitalization area,
3 a person who is employed in an unsubsidized job but meets the eligibility
4 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
5 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or
6 ~~in a real work, real pay project position under s. 49.147 (3m) trial employment match~~
7 ~~program job, as defined in s. 49.141 (1) (n),~~ a person who is eligible for child care
8 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
9 economically disadvantaged youth, an economically disadvantaged veteran, a
10 supplemental security income recipient, a general assistance recipient, an
11 economically disadvantaged ex-convict, a qualified summer youth employee, as
12 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
13 a food stamp recipient, if the person has been certified in the manner under sub. (1dj)
14 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

15 **SECTION 1423.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

16 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
17 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
18 of full-time jobs created in a development zone and filled by a member of a targeted
19 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the~~
20 ~~subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

21 **SECTION 1424.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

22 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
23 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
24 of full-time jobs created in a development zone and not filled by a member of a

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1 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or~~
2 ~~the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

3 **SECTION 1425.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

4 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
5 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the
6 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
7 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
8 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
9 and for which significant capital investment was made and by then subtracting the
10 subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid~~
11 ~~under s. 49.147 (3m) (e)~~ for those jobs.

12 **SECTION 1426.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

13 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
14 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
15 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
16 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in
17 a development zone and not filled by a member of a targeted group and by then
18 subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~
19 ~~reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

20 **SECTION 1427.** 71.47 (3w) (b) 1. a. of the statutes is amended to read:

21 71.47 (3w) (b) 1. a. The number of full-time employees whose annual wages
22 are greater than \$20,000 the amount determined by multiplying 2,080 by 150
23 percent of the federal minimum wage in a tier I county or municipality or greater
24 than \$30,000 in a tier II county or municipality and who the claimant employed in
25 the enterprise zone in the taxable year, minus the number of full-time employees

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SECTION 1427

1 whose annual wages were greater than \$20,000 the amount determined by
2 multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or
3 municipality or greater than \$30,000 in a tier II county or municipality and who the
4 claimant employed in the area that comprises the enterprise zone in the base year.

5 **SECTION 1428.** 71.47 (3w) (b) 1. b. of the statutes is amended to read:

6 71.47 (3w) (b) 1. b. The number of full-time employees whose annual wages
7 are greater than \$20,000 the amount determined by multiplying 2,080 by 150
8 percent of the federal minimum wage in a tier I county or municipality or greater
9 than \$30,000 in a tier II county or municipality and who the claimant employed in
10 the state in the taxable year, minus the number of full-time employees whose annual
11 wages were greater than \$20,000 the amount determined by multiplying 2,080 by
12 150 percent of the federal minimum wage in a tier I county or municipality or greater
13 than \$30,000 in a tier II county or municipality and who the claimant employed in
14 the state in the base year.

15 **SECTION 1429.** 71.47 (3w) (b) 2. of the statutes is amended to read:

16 71.47 (3w) (b) 2. Determine the claimant's average zone payroll by dividing
17 total wages for full-time employees whose annual wages are greater than \$20,000
18 the amount determined by multiplying 2,080 by 150 percent of the federal minimum
19 wage in a tier I county or municipality or greater than \$30,000 in a tier II county or
20 municipality and who the claimant employed in the enterprise zone in the taxable
21 year by the number of full-time employees whose annual wages are greater than
22 \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal
23 minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II
24 county or municipality and who the claimant employed in the enterprise zone in the
25 taxable year.

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SECTION 1430

1 **SECTION 1430.** 71.47 (3w) (b) 3. of the statutes is amended to read:

2 71.47 (3w) (b) 3. For employees in a tier I county or municipality, subtract
3 \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal
4 minimum wage from the amount determined under subd. 2. and for employees in a
5 tier II county or municipality, subtract \$30,000 from the amount determined under
6 subd. 2.

7 **SECTION 1431.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

8 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
9 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
10 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
11 s. 71.43 an amount equal to the percentage, as determined under s. 238.399 or s.
12 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in
13 the taxable year to all of the claimant's full-time employees whose annual wages are
14 greater than \$20,000 the amount determined by multiplying 2,080 by 150 percent
15 of the federal minimum wage in a tier I county or municipality, not including the
16 wages paid to the employees determined under par. (b) 1., or greater than \$30,000
17 in a tier II county or municipality, not including the wages paid to the employees
18 determined under par. (b) 1., and who the claimant employed in the enterprise zone
19 in the taxable year, if the total number of such employees is equal to or greater than
20 the total number of such employees in the base year. A claimant may claim a credit
21 under this subdivision for no more than 5 consecutive taxable years.

22 **SECTION 1432.** 71.47 (5i) (b) of the statutes is amended to read:

23 71.47 (5i) (b) *Filing claims.* Subject to the limitations provided in this

24 subsection, for taxable years beginning after December 31, 2011, and before January
25 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43,

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SECTION 1432

1 up to the amount of those taxes, an amount equal to 50 percent of the amount the
2 claimant paid in the taxable year for information technology hardware or software
3 that is used to maintain medical records in electronic form, if the claimant is a health
4 care provider, as defined in s. 146.81 (1) (a) to (p).

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6 **SECTION 1433.** 71.47 (5r) (a) 2. of the statutes is amended to read:

7 71.47 (5r) (a) 2. "Course of instruction" has the meaning given in s. ~~38.50~~ 440.55
(1) (c).

8 **SECTION 1434.** 71.47 (5r) (a) 6. b. of the statutes is amended to read:

9 71.47 (5r) (a) 6. b. A school approved under s. ~~38.50~~ 440.55, if the delivery of
10 education occurs in this state.

INS 11
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12 **SECTION 1435.** 71.613 (3) (f) of the statutes is renumbered 71.613 (3) (f) (intro.)
and amended to read:

13 71.613 (3) (f) (intro.) The maximum amount of the credits that may be claimed
14 under this section ~~in any fiscal year is \$27,007,200~~ is an amount specified under this
15 paragraph. If the total amount of eligible claims exceed this amount, the excess
16 claims shall be paid in the next succeeding fiscal year to ensure that the limit
17 specified in this paragraph is not exceeded. The maximum amount of the credits that
18 may be claimed under this section in any fiscal year is one of the following:

19 **SECTION 1436.** 71.613 (3) (f) 1. of the statutes is created to read:

20 71.613 (3) (f) 1. For a fiscal year before the 2013-14 fiscal year, \$27,007,200.

21 **SECTION 1437.** 71.613 (3) (f) 2. of the statutes is created to read:

22 71.613 (3) (f) 2. For the 2013-14 fiscal year, and for every succeeding fiscal year,
23 \$25,304,300.

24 **SECTION 1438.** 71.64 (9) (b) (intro.) of the statutes is amended to read:

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SECTION 1438

1 71.64 (9) (b) (intro.) The department shall from time to time adjust the
2 withholding tables to reflect any changes in income tax rates, any applicable surtax
3 or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p), (1q), and (2) resulting
4 from statutory changes, except as follows:

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5 **SECTION 1439.** 71.67 (5) (a) of the statutes is amended to read:

6 71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and
7 manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any
8 payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount
9 determined by multiplying the amount of the payment by the highest rate applicable
10 to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) ~~or~~, (1p), or (1q) if the amount of
11 the payment is more than \$1,000.

12 **SECTION 1440.** 71.67 (5m) of the statutes is amended to read:

13 71.67 (5m) WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY
14 PRIZE. A person that purchases an assignment of a lottery prize shall withhold from
15 the amount of any payment made to purchase the assignment the amount that is
16 determined by multiplying the amount of the payment by the highest rate applicable
17 to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) ~~or~~, (1p), or (1q). Subsection (5)
18 (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the
19 amount withheld under this subsection.

INS
719-
20
20 **SECTION 1441.** 71.83 (1) (a) 11. of the statutes is created to read:

21 71.83 (1) (a) 11. 'Negligently filed claims.' A person who negligently files an
22 incorrect claim for refund of tax, or credits, under this chapter is subject to a penalty
23 of 25 percent of the difference between the amount claimed and the amount that
24 should have been claimed.

25 **SECTION 1442.** 71.83 (1) (b) 7. of the statutes is created to read:

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SECTION 1442

1 71.83 (1) (b) 7. ‘Fraudulently filed claims.’ A person who fraudulently files an
2 incorrect claim for refund of tax, or credits, under this chapter is subject to a penalty
3 of 100 percent of the difference between the amount claimed and the amount that
4 should have been claimed.

5 **SECTION 1443.** 71.83 (2) (b) 1. of the statutes is amended to read:

6 71.83 (2) (b) 1. ‘False income tax return; fraud.’ Any person, other than a
7 corporation or limited liability company, who renders a false or fraudulent income
8 tax return with intent to defeat or evade any assessment required by this chapter,
9 or to obtain a refund or credit with fraudulent intent, is guilty of a Class H felony and
10 may be assessed the cost of prosecution. In this subdivision, “return” includes a
11 separate return filed by a spouse with respect to a taxable year for which a joint
12 return is filed under s. 71.03 (2) (g) to (L) after the filing of that separate return, and
13 a joint return filed by the spouses with respect to a taxable year for which a separate
14 return is filed under s. 71.03 (2) (m) after the filing of that joint return.

15 **SECTION 1444.** 71.83 (5) of the statutes is created to read:

16 71.83 (5) INELIGIBILITY TO CLAIM CERTAIN CREDITS. (a) *Definitions.* In this
17 subsection:

18 1. “Credit” means the earned income tax credit under s. 71.07 (9e) or the
19 homestead credit under subch. VIII. *INS 720-19*

20 2. “Fraudulent claim” means a claim for a credit, filed by an individual that
21 is false or excessive and filed with fraudulent intent, as determined by the
22 department.

23 3. “Reckless claim” means a claim for a credit, filed by an individual, that is
24 improper, due to reckless or intentional disregard of the provisions in this chapter
25 or of rules and regulations of the department, as determined by the department.

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person

A person

1 (b) *Disallowance period.* 1. An individual who files a fraudulent claim may not
2 file a claim for a credit for 10 successive taxable years, beginning with the taxable
3 year that begins immediately after the taxable year for which the department
4 determined that the individual filed a fraudulent claim.

5 2. An individual who files a reckless claim may not file a claim for a credit for
6 2 successive taxable years, beginning with the taxable year that begins immediately
7 after the taxable year for which the department determined that the individual filed
8 a reckless claim.

person

9 (c) *Reinstatement.* After the period described under par. (b) during which an
10 individual may not file a claim for a credit, he or she may file a claim for a credit,
11 subject to any requirements that the department may impose on the individual to
12 demonstrate that he or she is eligible to claim the credit.

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13 SECTION 1445. 71.91 (6) (a) 1. of the statutes is renumbered 71.91 (6) (a) 1g.

14 SECTION 1446. 71.91 (6) (a) 1d. of the statutes is created to read:

15 71.91 (6) (a) 1d. "Continuous levy" means a levy that is in effect from the date
16 on which it is served on a 3rd party until the liability out of which the levy arose is
17 satisfied or until the levy is released, whichever occurs first.

18 SECTION 1447. 71.91 (6) (a) 2n. of the statutes is created to read:

19 71.91 (6) (a) 2n. "Noncontinuous levy" means a levy that is in effect on the date
20 on which it is served on a 3rd party.

21 SECTION 1448. 71.91 (6) (b) of the statutes is amended to read:

22 71.91 (6) (b) *Powers of levy and distraint.* If any person who is liable for any
23 tax administered by the department neglects or refuses to pay that tax within 10
24 days after that tax becomes delinquent, the department may collect that tax and the
25 expenses of the levy by levy upon, and sale of, any property belonging to that person

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1 or any property on which there is a lien as provided by sub. (4) in respect to that
2 delinquent tax. Whenever any property that has been levied upon under this section
3 is not sufficient to satisfy the claim of the department, the department may levy upon
4 any other property liable to levy of the person against whom that claim exists until
5 the taxes and expenses of the levy are fully paid. A levy imposed under this
6 paragraph may be continuous or noncontinuous, except that a levy on commissions,
7 wages, or salaries is continuous until the liability out of which it arose is satisfied.

8 **SECTION 1449.** 71.91 (6) (f) 1. of the statutes is amended to read:

9 71.91 (6) (f) 1. As soon as practicable after obtaining property, the department
10 shall notify, in writing the manner prescribed by the department, the owner of any
11 real or personal property, and, at the possessor's request, the possessor of any
12 personal property, obtained by the department under this subsection. That notice
13 may be left at the person's usual place of residence or business. If the owner cannot
14 be located or has no dwelling or place of business in this state, or if the property is
15 obtained as a result of a continuous levy on commissions, wages or salaries, the
16 department may mail a notice to the owner's last-known address. That notice shall
17 specify the sum demanded and shall contain, in the case of personal property, an
18 account of the property obtained and, in the case of real property, a description with
19 reasonable certainty of the property seized.

20 **SECTION 1450.** 71.91 (6) (f) 2. of the statutes is amended to read:

21 71.91 (6) (f) 2. As soon as practicable after obtaining property, the department
22 ~~shall notify the owner in the manner prescribed under subd. 1. and shall cause a~~
23 ~~notice of the sale to be published in a newspaper published or generally circulated~~
24 ~~within the county where the property was obtained. If there is no newspaper~~
25 ~~published or generally circulated in that county, the department shall post that~~

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SECTION 1450

1 notice at the city, town or village hall nearest the place where the property was
2 obtained and in at least 2 other public places. That notice shall specify the property
3 to be sold and the time, place, manner and conditions of the sale.

4 **SECTION 1451.** 71.93 (3) (a) of the statutes is renumbered 71.93 (3) (a) (intro.)
5 and amended to read:

6 71.93 (3) (a) (intro.) The department of revenue shall setoff any debt or other
7 amount owed to the department, regardless of the origin of the debt or of the amount,
8 its nature or its date. If after the setoff there remains a refund in excess of \$10, the
9 department shall set off the remaining refund against certified debts of other state
10 agencies. entities in the following order:

11 (am) If more than one certified debt exists for any debtor for the same type of
12 debt specified under par. (a) 1. to 9., the refund shall be first set off against the
13 earliest debt certified, except that no child support or spousal support obligation
14 submitted by an agency of another state may be set off until all debts owed to and
15 certified by state agencies of this state have been set off. When all debts have been
16 satisfied, any remaining refund shall be refunded to the debtor by the department.
17 Any legal action contesting a setoff under this paragraph shall be brought against
18 the state agency entity that certified the debt under sub. (2).

19 **SECTION 1452.** 71.93 (3) (a) 1. to 9. of the statutes are created to read:

20 71.93 (3) (a) 1. Wisconsin child support debt ^{Debt under s. 49.855(1),} certified by the department of
21 children and families under sub. (2).

22 2. State agency debt collected pursuant to an agreement under sub. (8) and debt
23 owed to the courts, the legislature, or an authority, as defined in s. 16.41 (4), collected
24 pursuant to an agreement under sub. (8).

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1 3. Debt owed to local units of government collected pursuant to an agreement
2 under sub. (8).

3 4. Debt certified under sub. (2), other than child support debt certified by the
4 department of children and families.

5 5. Child support or spousal support obligations submitted by an agency of
6 another state.

7 6. Debt certified under s. 71.935 (2).

8 7. Federal tax obligations collected pursuant to an agreement under s. 73.03
9 (52) (a).

10 8. Tribal obligations collected pursuant to an agreement under s. 73.03 (52n).

11 9. Tax^{and nontax} obligations of other states^{INS 724-11} collected pursuant to an agreement under s.
12 73.03 (52m).

13 SECTION 1453. 71.93 (8) (b) 6. of the statutes is amended to read:

14 71.93 (8) (b) 6. If the debtor owes debt to the department and to other entities,
15 payments shall first apply to debts owed to the department, then to the state
16 agencies, the courts, the legislature, and authorities, as defined in s. 16.41 (4), in the
17 order in which the debts were referred to the department, and then to local units of
18 government in the order in which the debts were referred to the department other
19 entities in the order determined under sub. (3) (a).

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20 SECTION 1454. 73.03 (27) of the statutes is amended to read:

21 73.03 (27) ~~To~~ With regard to taxes and fees administered by the department,
22 to write off from the records of the department income, franchise, sales, use,
23 withholding, motor fuel, gift, beverage and cigarette tax, fee, and economic
24 development surcharge liabilities, following a determination by the secretary of

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SECTION 1454

1 revenue that they are not collectible. Taxes written off under this subsection remain
2 legal obligations.

3 **SECTION 1455.** 73.03 (52) (a) of the statutes is amended to read:

4 73.03 (52) (a) To enter into agreements with the Internal Revenue Service that
5 provide for offsetting state tax refunds against federal tax obligations; and to charge
6 a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds
7 against state tax obligations, and collecting the offset cost from the debtor, if the
8 agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs
9 under those agreements.

10 **SECTION 1456.** 73.03 (52m) of the statutes is amended to read:

11 73.03 (52m) To enter into agreements with other states that provide for
12 offsetting state tax refunds against tax and nontax obligations of other states and
13 offsetting tax refunds of other states against state tax and nontax obligations, if the
14 agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs
15 under those agreements.

16 **SECTION 1457.** 73.03 (63) of the statutes is amended to read:

17 73.03 (63) Notwithstanding the amount limitations specified under s. 71.07
18 (5d)(e) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., or s. 238.15 (3) (d), in
19 consultation with ~~the department of commerce or~~ the Wisconsin Economic
20 Development Corporation, to carry forward to subsequent taxable years unclaimed
21 credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28
22 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d).

23 Annually, no later than July 1, the ~~department of commerce or~~ the Wisconsin
24 Economic Development Corporation shall submit to the department of revenue its

ASSEMBLY BILL 40**SECTION 1457**

1 recommendations for the carry forward of credit amounts as provided under this
2 subsection.

3 **SECTION 1458.** 73.03 (66) of the statutes is repealed.

4 **SECTION 1459.** 73.03 (69) of the statutes is created to read:

5 73.03 (69) (a) To, effective on January 1, 2014, implement a program to register
6 businesses for purposes of s. 71.05 (25) and (26). A business shall register
7 electronically with the department each year for which the business desires
8 registration.

9 (b) A business may register under this subsection if, in the business's taxable
10 year ending immediately before the date of the businesses registration, all of the
11 following apply:

12 1. The business has at least 2 full-time employees and the amount of payroll
13 compensation paid by the business in this state is equal to at least 50 percent of the
14 amount of all payroll compensation paid by the business.

15 2. The value of real and tangible personal property owned or rented and used
16 by the business in this state is equal to at least 50 percent of the value of all real and
17 tangible personal property owned or rented and used by the business.

18 (c) The department may adopt rules for the administration of this subsection.

19 (d) For each year beginning after December 31, 2013, the department shall
20 compile a list of businesses registered under this subsection and shall make the list
21 available to the public at the department's Internet site.

22 ~~**SECTION 1460.** 73.03 (70) of the statutes is created to read:~~

23 73.03 (70) In conjunction with the department of workforce development, to
24 submit to the joint committee on finance, no later than June 30 of each year, a report
25 describing the impact of the tax credits under ss. 71.07 (6n), 71.28 (6n), and 71.47 (6n)

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1 on unemployed veterans in this state. The report shall also specify the number and
2 type of businesses that have claimed the credits under ss. 71.07 (6n), 71.28 (6n), and
3 71.47 (6n). Within 14 working days after the submittal date of the report, the
4 cochairpersons of the committee shall notify the department of workforce
5 development and the department of revenue that the committee has scheduled a
6 meeting for the purpose of reviewing the report.

7 **SECTION 1461.** 73.0301 (1) (d) 6. of the statutes is amended to read:

8 73.0301 (1) (d) 6. A license or certificate of registration issued by the
9 department of financial institutions, or a division of it, under ss. 138.09, 138.12,
10 138.14, 202.12 to 202.14, 202.22, 217.06, 218.0101 to 218.0163, 218.02, 218.04,
11 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch. 551.

12 **SECTION 1462.** 73.0301 (1) (d) 6m. of the statutes is created to read:

13 73.0301 (1) (d) 6m. A certificate or registration issued under 168.23 (3).

14 **SECTION 1463.** 73.0301 (1) (e) of the statutes is amended to read:

15 73.0301 (1) (e) "Licensing department" means the department of
16 administration; the department of agriculture, trade and consumer protection; the
17 board of commissioners of public lands; the department of children and families; the
18 government accountability board; the department of financial institutions; the
19 department of health services; the department of natural resources; the department
20 of public instruction; the department of safety and professional services; the
21 department of workforce development; the office of the commissioner of insurance;
22 or the department of transportation.

23 **SECTION 1464.** 73.16 (1) (a) of the statutes is repealed.

24 **SECTION 1465.** 73.16 (1) (ab) of the statutes is created to read:

25 73.16 (1) (ab) "Combined group" has the meaning given in s. 71.255 (1) (a).

INS
727-6

INS
727-13