



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBa0739/1
JK:kjf:rs

**ASSEMBLY AMENDMENT 3,
TO 2003 ASSEMBLY BILL 413**

June 24, 2003 – Offered by Representative BERCEAU.

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

2 **1.** Page 4, line 15: after that line insert:

3 “**SECTION 6m.** 71.04 (4) (f) of the statutes is created to read:

4 71.04 (4) (f) For taxable years beginning after December 31, 2005, if, in any
5 taxable year, the number of full-time employees employed by a manufacturer whose
6 remaining net income is apportioned as provided under pars. (b) to (d) is less than
7 90% of the number of full-time employees employed by the manufacturer on the
8 effective date of this paragraph [revisor inserts date], the manufacturer shall
9 apportion its remaining net income as provided under par. (a) for that taxable year.”.

10 **2.** Page 9, line 18: after that line insert:

11 “**SECTION 19m.** 71.25 (6) (f) of the statutes is created to read:

12 71.25 (6) (f) For taxable years beginning after December 31, 2005, if, in any
13 taxable year, the number of full-time employees employed by a manufacturer whose

1 remaining net income is apportioned as provided under pars. (b) to (d) is less than
2 90% of the number of full time-employees employed by the manufacturer on the
3 effective date of this paragraph [revisor inserts date], the manufacturer shall
4 apportion its remaining net income as provided under par. (a) for that taxable year.”.

5 (END)