



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2011 Senate Bill 227

**Senate Substitute
Amendment 1, as Amended by
Senate Amendment 1**

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Senate Bill 227, as introduced, creates an income and franchise tax credit equal to the amount that a taxpayer pays to *purchase or manufacture* insulating concrete forms used to construct buildings and certain energy efficient products. Under the bill, “insulating concrete form” is defined as “a hollow expandable polystyrene form system that is filled with concrete and includes the concrete used to fill the form.” Under the bill, the form may be used to construct the foundation walls, frost walls, or insulated interior or exterior walls of any building.

Senate Substitute Amendment 1 narrows the scope of the bill to provide the tax credits just for the *purchase*, for use in this state, of insulating concrete forms used to construct *the insulated interior and exterior walls of any building*. Under the Substitute Amendment, the credit may not be claimed for the purchase or manufacture of any other energy efficient products. The Substitute Amendment modifies the definition of “insulating concrete form” to specify that it means “a hollow expandable polystyrene form system that is filled with concrete, but does not include the concrete.”

Senate Amendment 1 to Senate Substitute Amendment 1 further modifies the definition of “insulating concrete form” to specify that the form must be *manufactured in this state*.

Legislative History

Senator Leibham introduced Senate Substitute Amendment 1 on October 18, 2011, and introduced Senate Amendment 1 to the Substitute Amendment on October 21, 2011. In executive action on October 26, 2011, the Senate Committee on Economic Development and Veterans and Military Affairs recommended adoption of Senate Amendment 1 to Senate Substitute Amendment 1 on a vote of Ayes, 7; Noes, 0. The committee then recommended adoption of Senate Substitute Amendment 1, as amended, also on a vote of Ayes, 7; Noes, 0. The committee then recommended passage of the bill, as amended, on a vote of Ayes, 6; Noes, 1.

PS:jal