



## 1997 ASSEMBLY BILL 241

April 3, 1997 - Introduced by Representatives MUSSER, RILEY, ALBERS, GOETSCH, KREUSER, DOBYNS, ZIEGELBAUER, LORGE, HAHN, TURNER, RYBA, PORTER, BOYLE, PLOUFF, KAUFERT, KREIBICH, PLALE, GRONEMUS, OWENS, POWERS and GUNDERSON, cosponsored by Senators WIRCH, FITZGERALD, CLAUSING, RUDE, WELCH, BRESKE, BUETTNER, SCHULTZ and ZIEN. Referred to Committee on Small Business and Economic Development.

1     **AN ACT to amend** 71.07 (2dj) (am) 1., 71.28 (1dj) (am) 1. and 71.47 (1dj) (am) 1.  
2             of the statutes; **relating to:** including certain disabled veterans as members of  
3             a targeted group for the development zones jobs credit.

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### *Analysis by the Legislative Reference Bureau*

Under current law, businesses that operate in development zones are eligible for a number of income tax and franchise tax credits, among them a jobs credit, which is based on salaries and wages paid to certain kinds of employees: members of a targeted group. Veterans who have a service-related disability and who are members of families that receive certain federal benefits are members of a targeted group. Under this bill, all veterans who have a service-related disability of at least 30% are also members of a targeted group.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4             **SECTION 1.** 71.07 (2dj) (am) 1. of the statutes is amended to read:  
5             71.07 (**2dj**) (am) 1. Modify "member of a targeted group", as defined in section  
6             51 (d) of the internal revenue code as amended to December 31, 1995, to include

**ASSEMBLY BILL 241****SECTION 1**

1 persons unemployed as a result of a business action subject to s. 109.07 (1m), all  
2 veterans who are at least 30% disabled under 38 USC 1114 or 1134 and persons  
3 specified under 29 USC 1651 (a) and to require a member of a targeted group to be  
4 a resident of this state.

5 **SECTION 2.** 71.28 (1dj) (am) 1. of the statutes is amended to read:

6 71.28 **(1dj)** (am) 1. Modify “member of a targeted group”, as defined in section  
7 51 (d) of the internal revenue code as amended to December 31, 1995, to include  
8 persons unemployed as a result of a business action subject to s. 109.07 (1m), all  
9 veterans who are at least 30% disabled under 38 USC 1114 or 1134 and persons  
10 specified under 29 USC 1651 (a) and to require a member of a targeted group to be  
11 a resident of this state.

12 **SECTION 3.** 71.47 (1dj) (am) 1. of the statutes is amended to read:

13 71.47 **(1dj)** (am) 1. Modify “member of a targeted group”, as defined in section  
14 51 (d) of the internal revenue code as amended to December 31, 1995, to include  
15 persons unemployed as a result of a business action subject to s. 109.07 (1m), all  
16 veterans who are at least 30% disabled under 38 USC 1114 or 1134 and persons  
17 specified under 29 USC 1651 (a) and to require a member of a targeted group to be  
18 a resident of this state.

19 **SECTION 4. Initial applicability.**

20 (1) This act first applies to taxable years beginning on January 1 of the year  
21 in which this subsection takes effect, except that if this subsection takes effect on or  
22 after August 1, this act first applies to taxable years beginning on January 1 of the  
23 year following the year in which this subsection takes effect.

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(END)