

# State of Wisconsin



2021 Senate Bill 571

Date of enactment: **February 4, 2022**

Date of publication\*: **February 5, 2022**

## 2021 WISCONSIN ACT 127

**AN ACT** *to repeal* 20.505 (8) (hm) 19., 20.835 (2) (dn), 20.835 (2) (ka), 20.835 (2) (q), 71.03 (2) (a) 3. and 4., 71.05 (6) (b) 47., 71.05 (22) (f) 1., 2. and 3., 71.07 (2), 71.07 (3m), 71.07 (8), 71.07 (9e) (a), (ac), (ad), (af) and (ah), 71.07 (9e) (ap) and (at), 71.07 (9e) (g), 71.10 (4) (b), 71.15 (2), 71.26 (2) (a) 10., 71.28 (2m), 71.28 (9s), 71.30 (3) (ex), 71.47 (2m), 71.47 (9s), 71.49 (1) (ex), 71.66 (2) (c) and (d), 79.13, 238.3995 and 569.02 (5); and *to amend* 71.03 (2) (a) 5., 71.07 (2dm) (a) 1., 71.07 (2dm) (a) 3., 71.07 (2dm) (f) 1., 71.07 (2dm) (j), 71.07 (2dm) (k), 71.07 (2dx) (a) 2., 71.07 (2dx) (b) (intro.), 71.07 (2dx) (c), 71.07 (2dx) (d), 71.07 (9e) (aj) (intro.), 71.10 (4) (i), 71.26 (2) (a) 4., 71.28 (1dm) (a) 1., 71.28 (1dm) (a) 3., 71.28 (1dm) (f) 1., 71.28 (1dm) (j), 71.28 (1dm) (k), 71.28 (1dx) (a) 2., 71.28 (1dx) (b) (intro.), 71.28 (1dx) (c), 71.28 (1dx) (d), 71.30 (3) (f), 71.45 (2) (a) 10., 71.47 (1dm) (a) 1., 71.47 (1dm) (a) 3., 71.47 (1dm) (f) 1., 71.47 (1dm) (j), 71.47 (1dm) (k), 71.47 (1dx) (a) 2., 71.47 (1dx) (b) (intro.), 71.47 (1dx) (c), 71.47 (1dx) (d), 71.49 (1) (f), 71.88 (2) (b), 79.10 (11) (b), 238.23 (2) (b), 238.398 (2) (b), 632.897 (10) (a) 3., 767.511 (1) (b), 767.804 (3) (c), 767.805 (4) (c) and 767.89 (3) (d) of the statutes; **relating to**: the repeal of obsolete tax credits.

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

**SECTION 1.** 20.505 (8) (hm) 19. of the statutes is repealed.

**SECTION 2.** 20.835 (2) (dn) of the statutes is repealed.

**SECTION 3.** 20.835 (2) (ka) of the statutes is repealed.

**SECTION 4.** 20.835 (2) (q) of the statutes is repealed.

**SECTION 5.** 71.03 (2) (a) 3. and 4. of the statutes are repealed.

**SECTION 6.** 71.03 (2) (a) 5. of the statutes is amended to read:

71.03 (2) (a) 5. For taxable years beginning on or after January 1, 1994, every natural person for whom a deduction from tax under s. 71.07 (8) (b) is allowable to another the taxpayer is entitled to an exemption for the taxable year under section 151 (c) of the Internal Rev-

enue Code shall file a return if that natural person has any amount of unearned income and that person has gross income of at least \$500 adjusted for inflation in the manner prescribed by sections 1 (f) (3) to (6) and 63 (c) (4) of the ~~internal revenue code~~ Internal Revenue Code. The department of revenue shall incorporate the changes in the income tax forms and instructions.

**SECTION 7.** 71.05 (6) (b) 47. of the statutes is repealed.

**SECTION 8.** 71.05 (22) (f) 1., 2. and 3. of the statutes are repealed.

**SECTION 9.** 71.07 (2) of the statutes is repealed.

**SECTION 10.** 71.07 (2dm) (a) 1. of the statutes is amended to read:

71.07 (2dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats.,

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

to claim tax benefits or certified under s. 238.395 (5); ~~or 238.398 (5), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~

**SECTION 11.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

71.07 (2dm) (a) 3. “Development zone” means a development opportunity zone under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s. 560.7995, 2009 stats.~~

**SECTION 12.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

71.07 (2dm) (f) 1. A copy of the verification that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified under s. 238.395 (5); ~~or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~

**SECTION 13.** 71.07 (2dm) (j) of the statutes is amended to read:

71.07 (2dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits, or if a person’s certification under s. 238.395 (5); ~~or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, is revoked, that person may claim no credits under this subsection for the taxable year that includes the day on which the person becomes ineligible for tax benefits, the taxable year that includes the day on which the certification is revoked, or succeeding taxable years, and that person may carry over no unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which the person becomes ineligible for tax benefits, the taxable year that includes the day on which the certification is revoked, or succeeding taxable years.

**SECTION 14.** 71.07 (2dm) (k) of the statutes is amended to read:

71.07 (2dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5); ~~or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

**SECTION 15.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

71.07 (2dx) (a) 2. “Development zone” means a development zone under s. 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395

or s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., ~~or an agricultural development zone under s. 238.398 or s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s. 560.7995, 2009 stats.~~

**SECTION 16.** 71.07 (2dx) (b) (intro.) of the statutes is amended to read:

71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), ~~or 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, any person may claim as a credit against the taxes otherwise due under this chapter the following amounts:

**SECTION 17.** 71.07 (2dx) (c) of the statutes is amended to read:

71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits under s. 238.365 (3), 238.397 (4), ~~or 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, is revoked, or if the person becomes ineligible for tax benefits under s. 238.395 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this subsection for the taxable year that includes the day on which the certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years and that person may not carry over unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years.

**SECTION 18.** 71.07 (2dx) (d) of the statutes is amended to read:

71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), ~~or 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, for tax benefits ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

**SECTION 19.** 71.07 (3m) of the statutes is repealed.

**SECTION 20.** 71.07 (8) of the statutes is repealed.

**SECTION 21.** 71.07 (9e) (a), (ac), (ad), (af) and (ah) of the statutes are repealed.

**SECTION 22.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

71.07 (9e) (aj) (intro.) For taxable years beginning after December 31, 2010, an individual may credit against the tax imposed under s. 71.02 an amount equal to one of the following percentages of the federal basic earned income credit for which the person is eligible for the taxable year under section 32 (b) (1) (A) to (C) of the Internal Revenue Code:

**SECTION 23.** 71.07 (9e) (ap) and (at) of the statutes are repealed.

**SECTION 24.** 71.07 (9e) (g) of the statutes is repealed.

**SECTION 25.** 71.10 (4) (b) of the statutes is repealed.

**SECTION 26.** 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, ~~farmland tax relief credit under s. 71.07 (3m)~~, jobs tax credit under s. 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

**SECTION 27.** 71.15 (2) of the statutes is repealed.

**SECTION 28.** 71.26 (2) (a) 4. of the statutes is amended to read:

71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm), (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), ~~(9s)~~, and (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

**SECTION 29.** 71.26 (2) (a) 10. of the statutes is repealed.

**SECTION 30.** 71.28 (1dm) (a) 1. of the statutes is amended to read:

71.28 (1dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5); ~~or 238.398 (3); or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~

**SECTION 31.** 71.28 (1dm) (a) 3. of the statutes is amended to read:

71.28 (1dm) (a) 3. "Development zone" means a development opportunity zone under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s. 560.7995, 2009 stats.~~

**SECTION 32.** 71.28 (1dm) (f) 1. of the statutes is amended to read:

71.28 (1dm) (f) 1. A copy of the verification that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified under s. 238.395 (5); ~~or 238.398 (3); or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~

**SECTION 33.** 71.28 (1dm) (j) of the statutes is amended to read:

71.28 (1dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits, or if a person's certification under s. 238.395 (5); ~~or 238.398 (3); or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, is revoked, that person may claim no credits under this subsection for the taxable year that includes the day on which the person becomes ineligible for tax benefits, the taxable year that includes the day on which the certification is revoked, or succeeding taxable years, and that person may carry over no unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which the person becomes ineligible for tax benefits, the taxable year that includes the day on which the certification is revoked, or succeeding taxable years.

**SECTION 34.** 71.28 (1dm) (k) of the statutes is amended to read:

71.28 (1dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5); ~~or 238.398 (3); or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.~~, ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

**SECTION 35.** 71.28 (1dx) (a) 2. of the statutes is amended to read:

71.28 (1dx) (a) 2. "Development zone" means a development zone under s. 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., ~~or an agricultural development zone under s. 238.398 or s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s. 560.7995, 2009 stats.~~

**SECTION 36.** 71.28 (1dx) (b) (intro.) of the statutes is amended to read:

71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable year for which the person is entitled under s. 238.395 (3) or s.

560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~, any person may claim as a credit against the taxes otherwise due under this chapter the following amounts:

**SECTION 37.** 71.28 (1dx) (c) of the statutes is amended to read:

71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~, is revoked, or if the person becomes ineligible for tax benefits under s. 238.395 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this subsection for the taxable year that includes the day on which the certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years and that person may not carry over unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years.

**SECTION 38.** 71.28 (1dx) (d) of the statutes is amended to read:

71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~, for tax benefits ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

**SECTION 39.** 71.28 (2m) of the statutes is repealed.

**SECTION 40.** 71.28 (9s) of the statutes is repealed.

**SECTION 41.** 71.30 (3) (ex) of the statutes is repealed.

**SECTION 42.** 71.30 (3) (f) of the statutes is amended to read:

71.30 (3) (f) The total of farmland preservation credit under subch. IX, ~~farmland tax relief credit under s. 71.28 (2m)~~, jobs credit under s. 71.28 (3q), enterprise zone jobs credit under s. 71.28 (3w), electronics and information technology manufacturing zone credit under s. 71.28 (3wm), business development credit under s. 71.28 (3y), research credit under s. 71.28 (4) (k) 1., and estimated tax payments under s. 71.29.

**SECTION 43.** 71.45 (2) (a) 10. of the statutes is amended to read:

71.45 (2) (a) 10. By adding to federal taxable income the amount of credit computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), ~~(9s)~~, and (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47 ~~(1)~~, (3), (3t), (4), (4m), and (5).

**SECTION 44.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

71.47 (1dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5); or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~

**SECTION 45.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

71.47 (1dm) (a) 3. "Development zone" means a development opportunity zone under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s. 560.7995, 2009 stats.~~

**SECTION 46.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

71.47 (1dm) (f) 1. A copy of the verification that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified under s. 238.395 (5); or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~

**SECTION 47.** 71.47 (1dm) (j) of the statutes is amended to read:

71.47 (1dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits, or if a person's certification under s. 238.395 (5); or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~, is revoked, that person may claim no credits under this subsection for the taxable year that includes the day on which the person becomes ineligible for tax benefits, the taxable year that includes the day on which the certification is revoked, or succeeding taxable years, and that person may carry over no unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which the person becomes ineligible for tax benefits, the taxable year that includes the day on which the certification is revoked, or succeeding taxable years.

**SECTION 48.** 71.47 (1dm) (k) of the statutes is amended to read:

71.47 (1dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5); or 238.398 (3); ~~or 238.3995 (4) or s. 560.795 (5), 2009 stats.,~~ or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

**SECTION 49.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

71.47 (1dx) (a) 2. “Development zone” means a development zone under s. 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s. 560.7995, 2009 stats.~~

**SECTION 50.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3); ~~or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against the taxes otherwise due under this chapter the following amounts:

**SECTION 51.** 71.47 (1dx) (c) of the statutes is amended to read:

71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits under s. 238.365 (3), 238.397 (4), or 238.398 (3); ~~or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this subsection for the taxable year that includes the day on which the certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years and that person may not carry over unused credits from previous years to offset tax under this chapter for the taxable year that includes the day on which certification is revoked; the taxable year that includes the day on which the person becomes ineligible for tax benefits; or succeeding taxable years.

**SECTION 52.** 71.47 (1dx) (d) of the statutes is amended to read:

71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3); ~~or 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,~~ or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ for tax benefits ceases business operations in the development zone during any of the taxable years that that zone exists, that person may not carry over to any taxable year following the year during which operations cease any unused credits from the taxable year during which operations cease or from previous taxable years.

**SECTION 53.** 71.47 (2m) of the statutes is repealed.

**SECTION 54.** 71.47 (9s) of the statutes is repealed.

**SECTION 55.** 71.49 (1) (ex) of the statutes is repealed.

**SECTION 56.** 71.49 (1) (f) of the statutes is amended to read:

71.49 (1) (f) The total of farmland preservation credit under subch. IX, ~~farmland tax relief credit under s. 71.47 (2m),~~ jobs credit under s. 71.47 (3q), enterprise zone jobs credit under s. 71.47 (3w), business development credit under s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., and estimated tax payments under s. 71.48.

**SECTION 57.** 71.66 (2) (c) and (d) of the statutes are repealed.

**SECTION 58.** 71.88 (2) (b) of the statutes is amended to read:

71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person aggrieved by the department of revenue's redetermination of a credit under s. 71.07 ~~(3m), (6), or (9e),~~ 71.28 (1) ~~or (2m),~~ or 71.47 (1) ~~or (2m)~~ or subch. VIII or IX, except when the denial is based upon late filing of claim for credit or is based upon a redetermination under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may appeal the redetermination to the tax appeals commission by filing a petition with the commission within 60 days after the redetermination, as provided under s. 73.01 (5) with respect to income or franchise tax cases, and review of the commission's decision may be had under s. 73.015. For appeals brought under this paragraph, the filing fee required under s. 73.01 (5) (a) does not apply.

**SECTION 59.** 79.10 (11) (b) of the statutes, as affected by 2021 Wisconsin Act 58, is amended to read:

79.10 (11) (b) Before October 1, the department of administration shall determine the total funds available for distribution under the lottery and gaming credit in the following year and shall inform the joint committee on finance of that total. Total funds available for distribution shall be all moneys projected to be transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am) and (g) and all existing and projected lottery proceeds and interest for the fiscal year of the distribution, less the amount estimated to be expended under ss. 20.455 (2) (r), and 20.566 (2) (r), ~~and 20.835 (2) (q)~~ and less the required

reserve under s. 20.003 (5). The joint committee on finance may revise the total amount to be distributed if it does so at a meeting that takes place before October 16. If the joint committee on finance does not schedule a meeting to take place before October 16, the total determined by the department of administration shall be the total amount estimated to be distributed under the lottery and gaming credit in the following year.

**SECTION 60.** 79.13 of the statutes is repealed.

**SECTION 61.** 238.23 (2) (b) of the statutes is amended to read:

238.23 (2) (b) The designation of an area as a technology zone shall be in effect for 10 years from the time that the corporation first designates the area. Not more than \$5,000,000 in tax credits may be claimed in a technology zone, ~~except that the corporation may allocate the amount of unallocated airport development zone tax credits, as provided under s. 238.3995 (3) (b), to technology zones for which the \$5,000,000 maximum allocation is insufficient.~~ The corporation may change the boundaries of a technology zone during the time that its designation is in effect. A change in the boundaries of a technology zone does not affect the duration of the designation of the area or the maximum tax credit amount that may be claimed in the technology zone.

**SECTION 62.** 238.398 (2) (b) of the statutes is amended to read:

238.398 (2) (b) The designation of an area as an agricultural development zone shall be in effect for 10 years from the time that the corporation first designates the area. Not more than \$5,000,000 in tax benefits may be claimed in an agricultural development zone, ~~except that the corporation may allocate the amount of unallocated airport development zone tax credits, as provided under s. 238.3995 (3) (b), to agricultural development zones for which the \$5,000,000 maximum allocation is insufficient.~~ The corporation may change the boundaries of an agricultural development zone during the time that its designation is in effect. A change in the boundaries of an agricultural development zone does not affect the duration of the designation of the area or the maximum tax benefit amount that may be claimed in the agricultural development zone.

**SECTION 63.** 238.3995 of the statutes is repealed.

**SECTION 64.** 569.02 (5) of the statutes is repealed.

**SECTION 65.** 632.897 (10) (a) 3. of the statutes is amended to read:

632.897 (10) (a) 3. The fact that the group member or insured does not claim the child as an exemption for federal income tax purposes under 26 USC 151 (c), or as an exemption for state income tax purposes ~~under s. 71.07 (8) (b) or~~ under the laws of another state, if a court order under s. 767.513 or the laws of another state assigns responsibility for the child's health care expenses to the group member or insured.

**SECTION 66.** 767.511 (1) (b) of the statutes is amended to read:

767.511 (1) (b) Ensure that the parties have stipulated which party, if either is eligible, will claim each child as an exemption for federal income tax purposes under 26 USC 151 (c), or as an exemption for state income tax purposes ~~under s. 71.07 (8) (b) or~~ under the laws of another state. If the parties are unable to reach an agreement about the tax exemption for each child, the court shall make the decision in accordance with state and federal tax laws. In making its decision, the court shall consider whether the parent who is assigned responsibility for the child's health care expenses under s. 767.513 is covered under a health insurance policy or plan, including a self-insured plan, that is not subject to s. 632.897 (10) and that conditions coverage of a dependent child on whether the child is claimed by the insured parent as an exemption for purposes of federal or state income taxes.

**SECTION 67.** 767.804 (3) (c) of the statutes is amended to read:

767.804 (3) (c) A determination as to which parent, if eligible, shall have the right to claim the child as an exemption for federal tax purposes under 26 USC 151 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

**SECTION 68.** 767.805 (4) (c) of the statutes is amended to read:

767.805 (4) (c) A determination as to which parent, if eligible, shall have the right to claim the child as an exemption for federal tax purposes under 26 USC 151 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

**SECTION 69.** 767.89 (3) (d) of the statutes is amended to read:

767.89 (3) (d) A determination as to which parent, if eligible, shall have the right to claim the child as an exemption for federal tax purposes under 26 USC 151 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~