



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-4324/2
JK:ekg&cde

2021 ASSEMBLY BILL 582

September 29, 2021 - Introduced by Representatives KATZMA, MACCO, BROOKS, CABRAL-GUEVARA, DITTRICH, DUCHOW, EDMING, HORLACHER, KITCHENS, KNODL, KUGLITSCH, MURSAU, NOVAK, PENTERMAN, SPIROS, WICHGERS, WITTKE and ZIMMERMAN, cosponsored by Senators MARKLEIN, KOOYENGA, RINGHAND, BALLWEG, FELZKOWSKI, NASS and STROEBEL. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 20.505 (8) (hm) 19., 20.835 (2) (dn), 20.835 (2) (ka), 20.835 (2)
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),
3 71.07 (3m), 71.07 (8), 71.07 (9e) (a), (ac), (ad), (af), and (ah), 71.07 (9e) (ap) and
4 (at), 71.07 (9e) (g), 71.10 (4) (b), 71.15 (2), 71.26 (2) (a) 10., 71.28 (2m), 71.28 (9s),
5 71.30 (3) (ex), 71.47 (2m), 71.47 (9s), 71.49 (1) (ex), 71.66 (2) (c) and (d), 79.13,
6 238.3995 and 569.02 (5); and *to amend* 71.03 (2) (a) 5., 71.07 (2dm) (a) 1., 71.07
7 (2dm) (a) 3., 71.07 (2dm) (f) 1., 71.07 (2dm) (j), 71.07 (2dm) (k), 71.07 (2dx) (a)
8 2., 71.07 (2dx) (b) (intro.), 71.07 (2dx) (c), 71.07 (2dx) (d), 71.07 (9e) (aj) (intro.),
9 71.10 (4) (i), 71.26 (2) (a) 4., 71.28 (1dm) (a) 1., 71.28 (1dm) (a) 3., 71.28 (1dm)
10 (f) 1., 71.28 (1dm) (j), 71.28 (1dm) (k), 71.28 (1dx) (a) 2., 71.28 (1dx) (b) (intro.),
11 71.28 (1dx) (c), 71.28 (1dx) (d), 71.30 (3) (f), 71.45 (2) (a) 10., 71.47 (1dm) (a) 1.,
12 71.47 (1dm) (a) 3., 71.47 (1dm) (f) 1., 71.47 (1dm) (j), 71.47 (1dm) (k), 71.47 (1dx)
13 (a) 2., 71.47 (1dx) (b) (intro.), 71.47 (1dx) (c), 71.47 (1dx) (d), 71.49 (1) (f), 71.88
14 (2) (b), 79.10 (11) (b), 238.23 (2) (b), 238.398 (2) (b), 632.897 (10) (a) 3., 767.511

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1 (1) (b), 767.804 (3) (c), 767.805 (4) (c) and 767.89 (3) (d) of the statutes; **relating**
2 **to:** the repeal of obsolete tax credits.

Analysis by the Legislative Reference Bureau

This bill repeals the following tax credits that taxpayers may no longer claim because of sunset provisions related to each of these credits:

1. The farmland tax relief credit and the corresponding appropriations.
 2. The provisions of the earned income tax credit that pertain to taxable years beginning before January 1, 2011.
 3. The community development finance authority individual income credit.
 4. The airport development zones credit.
 5. The relocated business credit.
 6. The personal exemption credit for natural persons.
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The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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

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

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

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

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

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

9 71.03 (2) (a) 5. For taxable years beginning on or after January 1, 1994, every
10 natural person for whom ~~a deduction from tax under s. 71.07 (8) (b) is allowable to~~
11 ~~another~~ the taxpayer is entitled to an exemption for the taxable year under section
12 151 (c) of the Internal Revenue Code shall file a return if that natural person has any
13 amount of unearned income and that person has gross income of at least \$500
14 adjusted for inflation in the manner prescribed by sections 1 (f) (3) to (6) and 63 (c)
15 (4) of the ~~internal revenue code~~ Internal Revenue Code. The department of revenue
16 shall incorporate the changes in the income tax forms and instructions.

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

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

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

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

5 71.07 **(2dm)** (a) 1. “Certified” means entitled under s. 238.395 (3) (a) 4. or s.
6 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
7 or 238.398 (5), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009
8 stats., or s. 560.7995 (4), 2009 stats.

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

10 71.07 **(2dm)** (a) 3. “Development zone” means a development opportunity zone
11 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
12 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
13 560.7995, 2009 stats.

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

15 71.07 **(2dm)** (f) 1. A copy of the verification that the claimant may claim tax
16 benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified
17 under s. 238.395 (5), or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or
18 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

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

20 71.07 **(2dm)** (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
21 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
22 or if a person’s certification under s. 238.395 (5), or 238.398 (3), or 238.3995 (4) or s.
23 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.,
24 is revoked, that person may claim no credits under this subsection for the taxable
25 year that includes the day on which the person becomes ineligible for tax benefits,

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1 the taxable year that includes the day on which the certification is revoked, or
2 succeeding taxable years, and that person may carry over no unused credits from
3 previous years to offset tax under this chapter for the taxable year that includes the
4 day on which the person becomes ineligible for tax benefits, the taxable year that
5 includes the day on which the certification is revoked, or succeeding taxable years.

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

7 71.07 (**2dm**) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
8 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
9 or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009
10 stats., or s. 560.7995 (4), 2009 stats., ceases business operations in the development
11 zone during any of the taxable years that that zone exists, that person may not carry
12 over to any taxable year following the year during which operations cease any
13 unused credits from the taxable year during which operations cease or from previous
14 taxable years.

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

16 71.07 (**2dx**) (a) 2. “Development zone” means a development zone under s.
17 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
18 s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s.
19 560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s.
20 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
21 560.7995, 2009 stats.

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

23 71.07 (**2dx**) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
24 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
25 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,

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1 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or~~
2 ~~238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3),
3 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against
4 the taxes otherwise due under this chapter the following amounts:

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

6 71.07 (**2dx**) (c) *Credit precluded.* If the certification of a person for tax benefits
7 under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009
8 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009~~
9 ~~stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
10 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
11 subsection for the taxable year that includes the day on which the certification is
12 revoked; the taxable year that includes the day on which the person becomes
13 ineligible for tax benefits; or succeeding taxable years and that person may not carry
14 over unused credits from previous years to offset tax under this chapter for the
15 taxable year that includes the day on which certification is revoked; the taxable year
16 that includes the day on which the person becomes ineligible for tax benefits; or
17 succeeding taxable years.

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

19 71.07 (**2dx**) (d) *Carry-over precluded.* If a person who is entitled under s.
20 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
21 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats.,
22 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~
23 for tax benefits ceases business operations in the development zone during any of the
24 taxable years that that zone exists, that person may not carry over to any taxable

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1 year following the year during which operations cease any unused credits from the
2 taxable year during which operations cease or from previous taxable years.

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

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

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

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

7 71.07 **(9e)** (aj) (intro.) For taxable years beginning after December 31, 2010, an
8 individual may credit against the tax imposed under s. 71.02 an amount equal to one
9 of the following percentages of the federal basic earned income credit for which the
10 person is eligible for the taxable year under section 32 ~~(b) (1) (A) to (C)~~ of the Internal
11 Revenue Code:

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

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

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

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

16 71.10 **(4)** (i) The total of claim of right credit under s. 71.07 (1), farmland
17 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
18 beyond under s. 71.613, homestead credit under subch. VIII, ~~farmland tax relief~~
19 ~~credit under s. 71.07 (3m)~~, jobs tax credit under s. 71.07 (3q), business development
20 credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and
21 surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit
22 under s. 71.07 (3w), electronics and information technology manufacturing zone
23 credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e), estimated
24 tax payments under s. 71.09, and taxes withheld under subch. X.

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

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

2 71.26 **(2)** (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),
3 (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5e), (5g), (5i), (5j), (5k), (5r),
4 (5rm), (6n), ~~(9s)~~, and (10) and not passed through by a partnership, limited liability
5 company, or tax-option corporation that has added that amount to the partnership's,
6 limited liability company's, or tax-option corporation's income under s. 71.21 (4) or
7 71.34 (1k) (g).

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

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

10 71.28 **(1dm)** (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.
11 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
12 or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009
13 stats., ~~or s. 560.7995 (4)~~, 2009 stats.

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

15 71.28 **(1dm)** (a) 3. "Development zone" means a development opportunity zone
16 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
17 s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~
18 ~~560.7995, 2009 stats.~~

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

20 71.28 **(1dm)** (f) 1. A copy of the verification that the claimant may claim tax
21 benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified
22 under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or
23 s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4)~~, 2009 stats.

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

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

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

13 71.28 (1dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
14 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
15 or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009
16 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ ceases business operations in the development
17 zone during any of the taxable years that that zone exists, that person may not carry
18 over to any taxable year following the year during which operations cease any
19 unused credits from the taxable year during which operations cease or from previous
20 taxable years.

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

22 71.28 (1dx) (a) 2. "Development zone" means a development zone under s.
23 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
24 s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s.
25 560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s.

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1 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~
2 ~~560.7995, 2009 stats.~~

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

4 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
5 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
6 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
7 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or~~
8 ~~238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3),
9 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against
10 the taxes otherwise due under this chapter the following amounts:

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

12 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
13 under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009
14 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009~~
15 ~~stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
16 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
17 subsection for the taxable year that includes the day on which the certification is
18 revoked; the taxable year that includes the day on which the person becomes
19 ineligible for tax benefits; or succeeding taxable years and that person may not carry
20 over unused credits from previous years to offset tax under this chapter for the
21 taxable year that includes the day on which certification is revoked; the taxable year
22 that includes the day on which the person becomes ineligible for tax benefits; or
23 succeeding taxable years.

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

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1 71.28 **(1dx)** (d) *Carry-over precluded*. If a person who is entitled under s.
2 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
3 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats.,
4 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~
5 for tax benefits ceases business operations in the development zone during any of the
6 taxable years that that zone exists, that person may not carry over to any taxable
7 year following the year during which operations cease any unused credits from the
8 taxable year during which operations cease or from previous taxable years.

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

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

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

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

13 71.30 **(3)** (f) The total of farmland preservation credit under subch. IX,
14 ~~farmland tax relief credit under s. 71.28 (2m)~~, jobs credit under s. 71.28 (3q),
15 enterprise zone jobs credit under s. 71.28 (3w), electronics and information
16 technology manufacturing zone credit under s. 71.28 (3wm), business development
17 credit under s. 71.28 (3y), research credit under s. 71.28 (4) (k) 1., and estimated tax
18 payments under s. 71.29.

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

20 71.45 **(2)** (a) 10. By adding to federal taxable income the amount of credit
21 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5e), (5g), (5i),
22 (5j), (5k), (5r), (5rm), (6n), ~~(9s)~~, and (10) and not passed through by a partnership,
23 limited liability company, or tax-option corporation that has added that amount to
24 the partnership's, limited liability company's, or tax-option corporation's income

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1 under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47
2 (~~1~~), (3), (3t), (4), (4m), and (5).

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

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

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

9 71.47 **(1dm)** (a) 3. “Development zone” means a development opportunity zone
10 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
11 s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~
12 ~~560.7995, 2009 stats.~~

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

14 71.47 **(1dm)** (f) 1. A copy of the verification that the claimant may claim tax
15 benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified
16 under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or
17 s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~

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

19 71.47 **(1dm)** (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
20 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
21 or if a person’s certification under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s.
22 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~,
23 is revoked, that person may claim no credits under this subsection for the taxable
24 year that includes the day on which the person becomes ineligible for tax benefits,
25 the taxable year that includes the day on which the certification is revoked, or

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1 succeeding taxable years, and that person may carry over no unused credits from
2 previous years to offset tax under this chapter for the taxable year that includes the
3 day on which the person becomes ineligible for tax benefits, the taxable year that
4 includes the day on which the certification is revoked, or succeeding taxable years.

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

6 71.47 **(1dm)** (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
7 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
8 or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009
9 stats., or s. 560.7995 (4), 2009 stats., ceases business operations in the development
10 zone during any of the taxable years that that zone exists, that person may not carry
11 over to any taxable year following the year during which operations cease any
12 unused credits from the taxable year during which operations cease or from previous
13 taxable years.

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

15 71.47 **(1dx)** (a) 2. "Development zone" means a development zone under s.
16 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
17 s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s.
18 560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s.
19 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
20 560.7995, 2009 stats.

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

22 71.47 **(1dx)** (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
23 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
24 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
25 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), or

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1 ~~238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3),
2 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against
3 the taxes otherwise due under this chapter the following amounts:

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

5 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
6 under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009
7 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009~~
8 ~~stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
9 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
10 subsection for the taxable year that includes the day on which the certification is
11 revoked; the taxable year that includes the day on which the person becomes
12 ineligible for tax benefits; or succeeding taxable years and that person may not carry
13 over unused credits from previous years to offset tax under this chapter for the
14 taxable year that includes the day on which certification is revoked; the taxable year
15 that includes the day on which the person becomes ineligible for tax benefits; or
16 succeeding taxable years.

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

18 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
19 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
20 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats.,
21 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~
22 for tax benefits ceases business operations in the development zone during any of the
23 taxable years that that zone exists, that person may not carry over to any taxable
24 year following the year during which operations cease any unused credits from the
25 taxable year during which operations cease or from previous taxable years.

ASSEMBLY BILL 582**SECTION 53**

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

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

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

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

5 71.49 (1) (f) The total of farmland preservation credit under subch. IX,
6 ~~farmland tax relief credit under s. 71.47 (2m)~~, jobs credit under s. 71.47 (3q),
7 enterprise zone jobs credit under s. 71.47 (3w), business development credit under
8 s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., and estimated tax payments
9 under s. 71.48.

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

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

12 71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person
13 aggrieved by the department of revenue's redetermination of a credit under s. 71.07
14 ~~(3m)~~, (6), or (9e), 71.28 (1) ~~or (2m)~~, or 71.47 (1) ~~or (2m)~~ or subch. VIII or IX, except
15 when the denial is based upon late filing of claim for credit or is based upon a
16 redetermination under s. 71.55 (8) of rent constituting property taxes accrued as at
17 arm's length, may appeal the redetermination to the tax appeals commission by
18 filing a petition with the commission within 60 days after the redetermination, as
19 provided under s. 73.01 (5) with respect to income or franchise tax cases, and review
20 of the commission's decision may be had under s. 73.015. For appeals brought under
21 this paragraph, the filing fee required under s. 73.01 (5) (a) does not apply.

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

24 79.10 (11) (b) Before October 1, the department of administration shall
25 determine the total funds available for distribution under the lottery and gaming

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1 credit in the following year and shall inform the joint committee on finance of that
2 total. Total funds available for distribution shall be all moneys projected to be
3 transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am) and (g) and
4 all existing and projected lottery proceeds and interest for the fiscal year of the
5 distribution, less the amount estimated to be expended under ss. 20.455 (2) (r), and
6 20.566 (2) (r), ~~and 20.835 (2) (q)~~ and less the required reserve under s. 20.003 (5).
7 The joint committee on finance may revise the total amount to be distributed if it does
8 so at a meeting that takes place before October 16. If the joint committee on finance
9 does not schedule a meeting to take place before October 16, the total determined by
10 the department of administration shall be the total amount estimated to be
11 distributed under the lottery and gaming credit in the following year.

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

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

14 238.23 (2) (b) The designation of an area as a technology zone shall be in effect
15 for 10 years from the time that the corporation first designates the area. Not more
16 than \$5,000,000 in tax credits may be claimed in a technology zone, ~~except that the~~
17 ~~corporation may allocate the amount of unallocated airport development zone tax~~
18 ~~credits, as provided under s. 238.3995 (3) (b), to technology zones for which the~~
19 ~~\$5,000,000 maximum allocation is insufficient.~~ The corporation may change the
20 boundaries of a technology zone during the time that its designation is in effect. A
21 change in the boundaries of a technology zone does not affect the duration of the
22 designation of the area or the maximum tax credit amount that may be claimed in
23 the technology zone.

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

ASSEMBLY BILL 582**SECTION 62**

1 238.398 (2) (b) The designation of an area as an agricultural development zone
2 shall be in effect for 10 years from the time that the corporation first designates the
3 area. Not more than \$5,000,000 in tax benefits may be claimed in an agricultural
4 development zone, ~~except that the corporation may allocate the amount of~~
5 ~~unallocated airport development zone tax credits, as provided under s. 238.3995 (3)~~
6 ~~(b), to agricultural development zones for which the \$5,000,000 maximum allocation~~
7 ~~is insufficient.~~ The corporation may change the boundaries of an agricultural
8 development zone during the time that its designation is in effect. A change in the
9 boundaries of an agricultural development zone does not affect the duration of the
10 designation of the area or the maximum tax benefit amount that may be claimed in
11 the agricultural development zone.

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

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

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

15 632.897 (10) (a) 3. The fact that the group member or insured does not claim
16 the child as an exemption for federal income tax purposes under 26 USC 151 (c), or
17 as an exemption for state income tax purposes ~~under s. 71.07 (8) (b) or under the laws~~
18 ~~of another state, if a court order under s. 767.513 or the laws of another state assigns~~
19 ~~responsibility for the child's health care expenses to the group member or insured.~~

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

21 767.511 (1) (b) Ensure that the parties have stipulated which party, if either
22 is eligible, will claim each child as an exemption for federal income tax purposes
23 under 26 USC 151 (c), or as an exemption for state income tax purposes ~~under s. 71.07~~
24 ~~(8) (b) or under the laws of another state.~~ If the parties are unable to reach an
25 agreement about the tax exemption for each child, the court shall make the decision

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1 in accordance with state and federal tax laws. In making its decision, the court shall
2 consider whether the parent who is assigned responsibility for the child's health care
3 expenses under s. 767.513 is covered under a health insurance policy or plan,
4 including a self-insured plan, that is not subject to s. 632.897 (10) and that
5 conditions coverage of a dependent child on whether the child is claimed by the
6 insured parent as an exemption for purposes of federal or state income taxes.

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

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

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

12 767.805 (4) (c) A determination as to which parent, if eligible, shall have the
13 right to claim the child as an exemption for federal tax purposes under 26 USC 151
14 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

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

16 767.89 (3) (d) A determination as to which parent, if eligible, shall have the
17 right to claim the child as an exemption for federal tax purposes under 26 USC 151
18 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

19 (END)