

1999 DRAFTING REQUEST**Assembly Amendment (AA-AB192)**Received: **04/26/1999**Received By: **gibsom**Wanted: **Soon**

Identical to LRB:

For: **Scott Jensen (608) 266-3387**By/Representing: **chad taylor**This file may be shown to any legislator: **NO**Drafter: **jkreye**

May Contact:

Alt. Drafters: **gibsom
nelsorp1**Subject: **Nat. Res. - fish and game
Tax - corp. inc. and fran.**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Charitable deduction for donation of unclaimed venison

Instructions:

Allow processors to get tax deduction for donations of unclaimed venison to charitable organizations

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 04/26/1999	gilfokm 04/26/1999		_____			
/1			martykr 04/27/1999	_____			
/2	gibsom 05/03/1999	gilfokm 05/03/1999	jfrantze 05/04/1999	_____	lrb_docadmin 05/04/1999	lrb_docadmin 05/04/1999	
	jkreye 07/22/1999	gilfokm 07/22/1999		_____			

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/3			mclark 07/22/1999	_____	lrb_docadmin 07/23/1999	lrb_docadmin 07/23/1999	
/4	gibsom 07/29/1999 nelsorp1 07/30/1999 jkreye 08/03/1999	gilfokm 08/03/1999	martykr 08/04/1999	_____ _____ _____ _____	lrb_docadmin 08/04/1999	lrb_docadmin 08/04/1999	

FE Sent For:

<END>

sent To
Tim (Seratti's office)
oked by
chad (Jensen's
office)

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/3		14-8399	mclark 07/22/99	_____	lrb_docadmin 07/23/99	lrb_docadmin 07/23/99	

Km 8/3

JF 8/4

Vers. Drafted Reviewed Typist Proofed Submitted Jacketed Required

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FE Sent For:

13-7/22/99

MRC
7/22

MRC/JF
7/22
<END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB192)

Received: 04/26/99

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Wanted: Soon

Identical to LRB:

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By/Representing: chad taylor

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Drafter: jkreya

May Contact:

Alt. Drafters:

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Tax - corp. inc. and fran.

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1?	jkreya	1-4-26-99 Kmg	4/27 jm	4/27 ch km			
FE Sent For:			5/4 j	5/4 j			

<END>

1999 ASSEMBLY BILL 192

March 11, 1999 - Introduced by Representatives SKINDRUD, LADWIG, FREESE, AINSWORTH, ALBERS, BRANDEMUEHL, GROTHMAN, GUNDERSON, JOHNSRUD, KESTELL, F. LASEE, MUSSER, OLSEN, OWENS, PETROWSKI, PETTIS and SYKORA, cosponsored by Senators DRZEWIECKI and ZIEN. Referred to Committee on Small Business and Economic Development.

1 AN ACT *to amend* 29.347 (2) and 29.539 (1) (a) 1.; and *to create* 29.543 of the
2 statutes; **relating to:** carcasses of deer left with venison processors for
3 processing.

Analysis by the Legislative Reference Bureau

Under current law, no person may sell venison or parts of deer carcasses from deer killed by hunters or deer raised on white-tailed deer farms except under limited circumstances. This bill allows a person in the business of processing venison to sell, give away or otherwise dispose of venison or a deer carcass part if the customer leaving the deer carcass for processing fails to claim the venison or carcass part. Under the bill, if the processor has had the venison or carcass for at least 30 days, the processor may send the customer a notice directing the customer to claim the venison or carcass within ten days. If the customer fails to do so, the processor may proceed to sell it, give it away or otherwise dispose of it. If the processor sells the venison or carcass part, the amount of the sale may not be more than the total cost of processing and storage.

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

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

ASSEMBLY BILL 192

SECTION 1

1 SECTION 1. 29.347 (2) of the statutes is amended to read:

2 29.347 (2) DEER TAGS. Except as provided under sub. (5) and s. 29.324 (3), any
3 person who kills a deer shall immediately attach to the ear or antler of the deer a
4 current validated deer carcass tag which is authorized for use on the type of deer
5 killed. Except as provided under sub. (2m) or s. 29.543 or 29.871 (7), (8) or (14), no
6 person may possess, control, store or transport a deer carcass unless it is tagged as
7 required under this subsection. The carcass tag may not be removed before
8 registration. The removal of a carcass tag from a deer before registration renders the
9 deer untagged.

10 SECTION 2. 29.539 (1) (a) 1. of the statutes is amended to read:

11 29.539 (1) (a) 1. Deer, bear, squirrel, game bird, game fish or the carcass of any
12 of these wild animals at any time except as provided in s. 29.543.

13 SECTION 3. 29.543 of the statutes is created to read:

14 **29.543 Sale or disposal of deer carcasses. (1) DEFINITION.** In this section
15 "venison processor" means a person who is engaged in the business of processing
16 venison.

donate to a charitable organization

17 (2) AUTHORIZATION. A venison processor who has accepted a deer carcass for
18 processing venison may sell, ~~give away~~ or otherwise dispose of the venison or the
19 carcass if all of the following apply:

20 (a) The customer who left the carcass has not claimed the venison or carcass
21 within 30 days after leaving the carcass to be processed.

22 (b) After the 30-day time period expires, the venison processor has sent the
23 customer a notice to the customer's last known mailing address. The notice shall
24 state that the venison or carcass must be claimed and removed from the premises of

ASSEMBLY BILL 192

1 the venison processor within 10 days following the postmarked date of the notice or
2 the venison or carcass will be sold, given away or otherwise disposed of.

3 (c) The customer failed to remove the venison or carcass from the premises of
4 the venison processor within the 10-day time period.

5 (3) AMOUNT OF SALE. A venison processor who is authorized to sell venison or
6 a carcass under sub. (2) may sell the venison or carcass for an amount that is not more
7 than the total cost of processing and storage.

8 (4) TAGGING. (a) A venison processor may require that a customer leaving a
9 carcass for processing also leave the deer tag, but the requirement that the tag
10 remain with the meat under ss. 29.347 (2m) (a) and 29.871 (8) and (14) (b) 3. does not
11 apply to a venison processor ~~or~~ to a person to whom a venison processor ~~gives or~~ sells

12 venison under this section. *or to a charitable organization that receives donated*
venison under section section.

13 (5) REPORTING AND RECORD KEEPING. (a) A venison processor shall keep a written
14 record of the name and last known mailing address of each customer who leaves a
15 carcass for processing under this section. If a venison processor sends a notice under
16 sub. (2) (b), the venison processor shall keep a written record of the date on which the
17 notice was postmarked, the name of the customer to whom the notice was mailed and
18 the address to which the notice was mailed. A venison processor shall keep a record
19 required under this section for one year after the carcass is left for processing. If a
20 notice sent under sub. (2) (b) is returned to the venison processor as undeliverable,
21 the processor shall keep the returned notice for 6 months after having received it.

22 (b) A venison processor who is authorized to give away, sell, or otherwise
23 dispose of venison or a carcass under this section shall notify the department of the
24 fact. The report shall include the name and last known mailing address of the
25 customer who left the the deer carcass for processing.



SOON

ASSEMBLY AMENDMENT,
TO 1999 ASSEMBLY BILL 192

~~King
Clause 12~~

At the locations indicated, amend the bill as follows:

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✓ 1. Page 2, line 14: delete lines 14 to 16 and substitute:

"29.543 Sale or disposal of deer carcasses. (1) DEFINITION. In this section:

(a) "Charitable organization" means a nonprofit corporation, charitable trust or other nonprofit association that is described in section 501 (c) (3) of the Internal Revenue Code and that is exempt from taxation under section 501 (a) of the Internal Revenue Code.

(b) "Venison processor" means a person who is engaged in the business of processing venison."

✓ 2. Page 2, line 18: delete "give away" and substitute "donate to a charitable organization".

✓ 3. Page 3, line 7: after that line insert:

✓ #. Page 3, line 2: delete "given away" and substitute "donated".

1 (3m) TAX CREDIT. A processor who is authorized to ~~destroy or~~ donate venison
 2 or carcass under sub. (2) may claim a tax credit under s. 71.07 (5d) or 71.28 (5d) in
 3 an amount equal to the total cost of processing and storing the venison or carcass.”

4 4. Page 3, line 11: delete lines 11 to 12 and substitute “apply to a venison
 5 processor, to a person to whom a venison processor sells venison under this section,
 6 or to a charitable organization that receives donated venison under this section.”

7 5. Page 4, line 1: after that line insert:

8 “SECTION 4. 71.05 (6) (a) 15. of the statutes is amended to read:
 9 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
 10 (2di), (2dj), (2dL), (2dr), (2ds), (2dx) and (3s) and (5d) and not passed through by a
 11 partnership, limited liability company or tax-option corporation that has added that
 12 amount to the partnership’s, company’s or tax-option corporation’s income under s.
 13 71.21 (4) or 71.34 (1) (g).

14 SECTION 5. 71.07 (5d) of the statutes is created to read:

15 71.07 (5d) VENISON PROCESSING CREDIT. (a) Any person who donates venison
 16 or carcass under s. 29.543 may ^{claim} as a credit against the tax imposed under s. 71.02 an
 17 amount equal to the total cost of processing and storing the venison or carcass.

18 (b) ~~The carry-over provisions of s. 71.28(4) (e) and (f), as they apply to the credit~~
 19 ~~under s. 71.28 (4), apply to the credit under this subsection.~~

20 (d) Partnerships, limited liability companies and tax-option corporations may
 21 not claim the credit under this subsection, but the eligibility for, and the amount of,
 22 the credit are based on their payment of the costs of processing and storing a venison
 23 or carcass. A partnership, limited liability company or tax-option corporation shall
 24 compute the amount of credit that each of its partners, members or shareholders may

* Page 3, line 22: delete “give away” and substitute “donate”.

1 claim and shall provide that information to each of them. Partners, members of
 2 limited liability companies and shareholders of tax-option corporations may claim
 3 the credit in proportion to their ownership interest. .

4 (d) Section 71.28 (4) (g) ^{to} and (h), as it applies to the credit under s. 71.28 (4),
 5 applies to the credit under this subsection.

6 SECTION 6^m 71.08 (1) (intro.) of the statutes is amended to read:

7 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
 8 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
 9 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (5d),
 10 (6) and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
 11 (5d) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
 12 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
 13 tax under this section, there is imposed on that natural person, married couple filing
 14 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
 15 computed as follows:

16 SECTION 7^m 71.10 (4) (i) of the statutes is amended to read:

17 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
 18 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
 19 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
 20 71.07 (2fd), venison processing credit under s. 71.07 (5d), earned income tax credit
 21 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
 22 subch. X.

23 SECTION 8^m 71.21 (4) of the statutes is amended to read:

1 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
2 (2dj), (2dL), (2ds), (2dx) ~~and~~, (3s) ~~and~~ (5d) and passed through to partners shall be
3 added to the partnership's income.

4 **SECTION 9.** ^W71.26 (2) (a) of the statutes is amended to read:

5 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
6 the gross income as computed under the internal revenue code as modified under
7 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
8 computed under s. 71.28 (1) and (3) to (5) plus the amount of the credit computed
9 under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds) ~~and~~, (1dx) ~~and~~ (5d) and not passed
10 through by a partnership, limited liability company or tax-option corporation that
11 has added that amount to the partnership's, limited liability company's or tax-option
12 corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from
13 the sale or other disposition of assets the gain from which would be wholly exempt
14 income, as defined in sub. (3) (L), if the assets were sold or otherwise disposed of at
15 a gain and minus deductions, as computed under the internal revenue code as
16 modified under sub. (3), plus or minus, as appropriate, an amount equal to the
17 difference between the federal basis and Wisconsin basis of any asset sold,
18 exchanged, abandoned or otherwise disposed of in a taxable transaction during the
19 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

20 **SECTION 10.** ^W71.28 (5d) of the statutes is created to read:

21 71.28 (5d) **VENISON PROCESSING CREDIT.** (a) Any person who donates ~~a~~ venison
22 or ^acarcass under s. 29.543 ^{claim} may ~~as~~ a credit against the tax imposed under s. 71.23 an
23 amount equal to the total cost of processing and storing the venison or carcass.

24 (b) The carry-over provisions of sub. (4) (e) and (f), as they apply to the credit
25 under sub. (4), apply to the credit under this subsection.

1 ~~(e)~~ Partnerships, limited liability companies and tax-option corporations may
 2 not claim the credit under this subsection, but the eligibility for, and the amount of,
 3 the credit are based on their payment of the costs of processing and storing ~~a~~ ^{the} venison
 4 or carcass. A partnership, limited liability company or tax-option corporation shall
 5 compute the amount of credit that each of its partners, members or shareholders may
 6 claim and shall provide that information to each of them. Partners, members of
 7 limited liability companies and shareholders of tax-option corporations may claim
 8 the credit in proportion to their ownership interest.

9 ~~(d)~~ Subsection (4) ~~(g)~~ ^{to} ~~and~~ (h), as it applies to the credit under sub. (4), applies
 10 to the credit under this subsection.

11 **SECTION 11.** ^m 71.30 (3) (f) of the statutes is amended to read:

12 71.30 (3) (f) The total of farmers' drought property tax credit under s. 71.28
 13 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
 14 s. 71.28 (2m), venison processing credit under s. 71.28 (5d) and estimated tax
 15 payments under s. 71.29.

16 **SECTION 12.** ^m 71.34 (1) (g) of the statutes is amended to read:

17 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
 18 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx) ~~and~~, (3) and (5d)
 19 and passed through to shareholders.

20 **SECTION 13.** ^m 77.92 (4) of the statutes is amended to read:

21 77.92 (4) "Net business income", with respect to a partnership, means taxable
 22 income as calculated under section 703 of the internal revenue code; plus the items
 23 of income and gain under section 702 of the internal revenue code; minus the items
 24 of loss and deduction under section 702 of the internal revenue code; plus payments
 25 treated as not made to partners under section 707 (a) of the internal revenue code;

1 plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds),
2 (2dx) and, (3s) and (5d); but excluding income, gain, loss and deductions from
3 farming. “Net business income”, with respect to a natural person, estate or trust,
4 means profit from a trade or business for federal income tax purposes and includes
5 net income derived as an employe as defined in section 3121 (d) (3) of the internal
6 revenue code.

7 **SECTION 14. Initial applicability.**

8 (1) VENISON PROCESSING CREDIT. The treatment of sections 71.05 (6) (a) 15., 71.07
9 (5d), 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4), 71.26 (2) (a), 71.28 (5d), 71.30 (3) (f),
10 71.34 (1) (g) and 77.92 (4) of the statutes first applies to taxable years beginning on
11 January 1 of the year in which this subsection takes effect, except that if this
12 subsection takes effect after July 31 the treatment of sections 71.05 (6) (a) 15., 71.07
13 (5d), 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4), 71.26 (2) (a), 71.28 (5d), 71.30 (3) (f),
14 71.34 (1) (g) and 77.92 (4) of the statutes first applies to taxable years beginning on
15 January 1 of the year after the year in which this subsection takes effect.”.

16 (END)

Gibson-Glass, Mary

From: Taylor, Chad
Sent: Tuesday, April 27, 1999 11:09 AM
To: Gibson-Glass, Mary
Subject: FW: Venison Donations.

Mary:

I thought this might be helpful in drafting the Speaker's simple amendment to AB 192.

Chad

Chad Taylor
Chief Legal Counsel & Senior Policy Advisor
Office of Assembly Speaker Scott R. Jensen

Chad.Taylor@legis.state.wi.us
(608) 261-5683

-----Original Message-----

From: Kluesner, Elizabeth M
Sent: Monday, April 26, 1999 4:20 PM
To: Taylor, Chad
Subject: FW: Venison Donations.

Hi Chad. Here is the e-mail on venison.

Have a good week.

Elizabeth

From: Kluesner, Elizabeth M
Sent: Wednesday, January 27, 1999 3:38 PM
To: 'chad.taylor@legis.state.wi.us'
Subject: Venison Donations.

Per your request, here is the language that clarifies that a meat processor has the ability to donate unclaimed venison to a charitable food pantry or food kitchen.

CH. 29.40(2M)

Add language to say: *A licensed meat processor, licensed by DATCP, can donate deer meat to a charitable food pantry or food kitchen.*

On the issue of making sure that this donation is tax deductible, DOR thought that a processor donating venison to a charitable organization would be a tax deductible contribution up to the price he would have charged to the person who had originally brought the venison in, (ie. the cost of labor and added meat products). The person we talked to at Revenue, however, recommended that you check with the Secretary to get an official opinion on this.

Hope this is helpful.

Elizabeth

Spoke to Chad Taylor 5-3-99

① credit to apply to any 501(c) org

② credit in the amount of FMV of
vehicle or car



IN 5-3-99

SOON

**ASSEMBLY AMENDMENT,
TO 1999 ASSEMBLY BILL 192**

WPO:
5-3-99 -
11:30 a.m.
In MGG's
inbox.

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 2, line 14: delete lines 14 to 16 and substitute:
- 3 **"29.543 Sale or disposal of deer carcasses. (1) DEFINITIONS.** In this section:
- 4 (a) "Charitable organization" means a nonprofit corporation, charitable trust
- 5 or other nonprofit association that is described in section 501 (c) (3) of the Internal
- 6 Revenue Code and that is exempt from taxation under section 501 (a) of the Internal
- 7 Revenue Code.
- 8 (b) "Venison processor" means a person who is engaged in the business of
- 9 processing venison."
- 10 **2.** Page 2, line 18: delete "give away" and substitute "donate to a charitable
- 11 organization".
- 12 **3.** Page 3, line 2: delete "given away" and substitute "donated".
- 13 **4.** Page 3, line 7: after that line insert:

fair market value of
at the time the processor donated the venison or carcass

1 “(3m) TAX CREDIT. A processor who is authorized to donate venison or a carcass
2 under sub. (2) may claim a tax credit under s. 71.07 (5d) or 71.28 (5d) in an amount
3 equal to the ~~total cost of processing and storing~~ the venison or carcass.”

4 **5.** Page 3, line 11: delete lines 11 to 12 and substitute “apply to a venison
5 processor, to a person to whom a venison processor sells venison under this section,
6 or to a charitable organization that receives donated venison under this section.”.

7 **6.** Page 3, line 22: delete “give away” and substitute “donate”.

8 **7.** Page 4, line 1: after that line insert:

9 “SECTION 4m. 71.05 (6) (a) 15. of the statutes is amended to read:

10 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
11 (2di), (2dj), (2dL), (2dr), (2ds), (2dx) ~~and~~, (3s) and (5d) and not passed through by a
12 partnership, limited liability company or tax-option corporation that has added that
13 amount to the partnership’s, company’s or tax-option corporation’s income under s.
14 71.21 (4) or 71.34 (1) (g).

15 SECTION 5m. 71.07 (5d) of the statutes is created to read:

16 71.07 (5d) VENISON PROCESSING CREDIT. (a) Any person who donates venison or
17 a carcass under s. 29.543 may claim as a credit against the tax imposed under s. 71.02
18 an amount equal to the ~~total cost of processing and storing~~ the venison or carcass.

19 (b) Partnerships, limited liability companies and tax-option corporations may
20 not claim the credit under this subsection, but the eligibility for, and the amount of,
21 the credit are based on their payment of the costs of processing and storing the
22 venison or carcass. A partnership, limited liability company or tax-option
23 corporation shall compute the amount of credit that each of its partners, members
24 or shareholders may claim and shall provide that information to each of them.

fair market value of
at the time the processor donated the venison or carcass

1 Partners, members of limited liability companies and shareholders of tax-option
2 corporations may claim the credit in proportion to their ownership interest.

3 (c) Section 71.28(4)(e) to (h), as it applies to the credit under s. 71.28(4), applies
4 to the credit under this subsection.

5 **SECTION 6m.** 71.08 (1) (intro.) of the statutes is amended to read:

6 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
7 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
8 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (5d),
9 (6) and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and, (3) and
10 (5d) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
11 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
12 tax under this section, there is imposed on that natural person, married couple filing
13 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
14 computed as follows:

15 **SECTION 7m.** 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 subch. IX, homestead credit under subch. VIII, farmland
18 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
19 71.07 (2fd), venison processing credit under s. 71.07 (5d), earned income tax credit
20 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
21 subch. X.

22 **SECTION 8m.** 71.21 (4) of the statutes is amended to read:

23 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
24 (2dj), (2dL), (2ds), (2dx) and, (3s) and (5d) and passed through to partners shall be
25 added to the partnership's income.

1 **SECTION 9m.** 71.26 (2) (a) of the statutes is amended to read:

2 71.26 (2) (a) *Corporations in general.* The “net income” of a corporation means
3 the gross income as computed under the internal revenue code as modified under
4 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
5 computed under s. 71.28 (1) and (3) to (5) plus the amount of the credit computed
6 under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds) ~~and, (1dx) and (5d)~~ and not passed
7 through by a partnership, limited liability company or tax-option corporation that
8 has added that amount to the partnership’s, limited liability company’s or tax-option
9 corporation’s income under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from
10 the sale or other disposition of assets the gain from which would be wholly exempt
11 income, as defined in sub. (3) (L), if the assets were sold or otherwise disposed of at
12 a gain and minus deductions, as computed under the internal revenue code as
13 modified under sub. (3), plus or minus, as appropriate, an amount equal to the
14 difference between the federal basis and Wisconsin basis of any asset sold,
15 exchanged, abandoned or otherwise disposed of in a taxable transaction during the
16 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

17 **SECTION 10m.** 71.28 (5d) of the statutes is created to read:

18 71.28 (5d) **VENISON PROCESSING CREDIT.** (a) Any person who donates venison or
19 a carcass under s. 29.543 may claim as a credit against the tax imposed under s. 71.23
20 an amount equal to the ~~total cost of processing and storing~~ the venison or carcass.

21 (b) Partnerships, limited liability companies and tax-option corporations may
22 not claim the credit under this subsection, but the eligibility for, and the amount of,
23 the credit are based on their payment of the costs of processing and storing the
24 venison or carcass. A partnership, limited liability company or tax-option
25 corporation shall compute the amount of credit that each of its partners, members

fair market value of
that
out the time the processor donated the
venison or carcass^{ss}

1 or shareholders may claim and shall provide that information to each of them.
2 Partners, members of limited liability companies and shareholders of tax-option
3 corporations may claim the credit in proportion to their ownership interest.

4 (c) Subsection (4) (e) to (h), as it applies to the credit under sub. (4), applies to
5 the credit under this subsection.

6 **SECTION 11m.** 71.30 (3) (f) of the statutes is amended to read:

7 71.30 (3) (f) The total of farmers' drought property tax credit under s. 71.28
8 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
9 s. 71.28 (2m), venison processing credit under s. 71.28 (5d) and estimated tax
10 payments under s. 71.29.

11 **SECTION 12m.** 71.34 (1) (g) of the statutes is amended to read:

12 71.34 (1) (g) An addition shall be made for credits computed by a tax-option
13 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx) ~~and~~, (3) and (5d)
14 and passed through to shareholders.

15 **SECTION 13m.** 77.92 (4) of the statutes is amended to read:

16 77.92 (4) "Net business income", with respect to a partnership, means taxable
17 income as calculated under section 703 of the internal revenue code; plus the items
18 of income and gain under section 702 of the internal revenue code; minus the items
19 of loss and deduction under section 702 of the internal revenue code; plus payments
20 treated as not made to partners under section 707 (a) of the internal revenue code;
21 plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds),
22 (2dx) ~~and~~, (3s) and (5d); but excluding income, gain, loss and deductions from
23 farming. "Net business income", with respect to a natural person, estate or trust,
24 means profit from a trade or business for federal income tax purposes and includes

1 net income derived as an employe as defined in section 3121 (d) (3) of the internal
2 revenue code.

3 **SECTION 14m. Initial applicability.**

4 (1) VENISON PROCESSING CREDIT. The treatment of sections 71.05 (6) (a) 15., 71.07
5 (5d), 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4), 71.26 (2) (a), 71.28 (5d), 71.30 (3) (f),
6 71.34 (1) (g) and 77.92 (4) of the statutes first applies to taxable years beginning on
7 January 1 of the year in which this subsection takes effect, except that if this
8 subsection takes effect after July 31 the treatment of sections 71.05 (6) (a) 15., 71.07
9 (5d), 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4), 71.26 (2) (a), 71.28 (5d), 71.30 (3) (f),
10 71.34 (1) (g) and 77.92 (4) of the statutes first applies to taxable years beginning on
11 January 1 of the year after the year in which this subsection takes effect.”.

12 (END)

in 7-22-99

**ASSEMBLY AMENDMENT ,
TO 1999 ASSEMBLY BILL 192**

Eni 7-23-99
PM.

D-N

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

2 **1.** Page 2, line 14: delete lines 14 to 16 and substitute:

3 **"29.543 Sale or disposal of deer carcasses. (1) DEFINITIONS.** In this section:

4 (a) "Charitable organization" means a nonprofit corporation, charitable trust
5 or other nonprofit association that is described in section 501 (c) (3) of the Internal
6 Revenue Code and that is exempt from taxation under section 501 (a) of the Internal
7 Revenue Code.

8 (b) "Venison processor" means a person who is engaged in the business of
9 processing venison."

10 **2.** Page 2, line 18: delete "give away" and substitute "donate to a charitable
11 organization".

12 **3.** Page 3, line 2: delete "given away" and substitute "donated".

13 **4.** Page 3, line 7: after that line insert:

1 “(3m) TAX CREDIT. A processor who is authorized to donate venison or a carcass
2 under sub. (2) may claim a tax credit under s. 71.07 (5d) or 71.28 (5d) in an amount
3 equal to the fair market value of the venison or carcass at the time that the processor
4 donated the venison or carcass.”.

5 **5.** Page 3, line 11: delete lines 11 to 12 and substitute “apply to a venison
6 processor, to a person to whom a venison processor sells venison under this section,
7 or to a charitable organization that receives donated venison under this section.”.

8 **6.** Page 3, line 22: delete “give away” and substitute “donate”.

9 **7.** Page 4, line 1: after that line insert:

10 “SECTION 4m. 71.05 (6) (a) 15. of the statutes is amended to read:

11 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
12 (2di), (2dj), (2dL), (2dr), (2ds), (2dx) ~~and~~, (3s) and (5d) and not passed through by a
13 partnership, limited liability company or tax–option corporation that has added that
14 amount to the partnership’s, company’s or tax–option corporation’s income under s.
15 71.21 (4) or 71.34 (1) (g).

16 SECTION 5m. 71.07 (5d) of the statutes is created to read:

17 71.07 (5d) VENISON PROCESSING CREDIT. (a) Any person who donates venison or
18 a carcass under s. 29.543 may claim as a credit against the tax imposed under s. 71.02
19 an amount equal to the fair market value of the venison or carcass at the time that
20 the processor donated the venison or carcass.

21 (b) Partnerships, limited liability companies and tax–option corporations may
22 not claim the credit under this subsection, but the eligibility for, and the amount of,
23 the credit are based on their payment of the costs of processing and storing the
24 venison or carcass. A partnership, limited liability company or tax–option

1 corporation shall compute the amount of credit that each of its partners, members
2 or shareholders may claim and shall provide that information to each of them.
3 Partners, members of limited liability companies and shareholders of tax-option
4 corporations may claim the credit in proportion to their ownership interest.

5 (c) Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies
6 to the credit under this subsection.

7 **SECTION 6m.** 71.08 (1) (intro.) of the statutes is amended to read:

8 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
9 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
10 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (5d),
11 (6) and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) ~~and~~ (3) and
12 (5d) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
13 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
14 tax under this section, there is imposed on that natural person, married couple filing
15 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
16 computed as follows:

17 **SECTION 7m.** 71.10 (4) (i) of the statutes is amended to read:

18 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
19 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
20 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
21 71.07 (2fd), venison processing credit under s. 71.07 (5d), earned income tax credit
22 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
23 subch. X.

24 **SECTION 8m.** 71.21 (4) of the statutes is amended to read:

At (d) No person may claim the credit under this subsection and a deduction under sections 160, 165 or 170 of the Internal Revenue Code related to the same person's case.

1 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
2 (2dj), (2dL), (2ds), (2dx) ~~and~~ (3s) and (5d) and passed through to partners shall be
3 added to the partnership's income.

4 **SECTION 9m.** 71.26 (2) (a) of the statutes is amended to read:

5 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
6 the gross income as computed under the internal revenue code as modified under
7 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
8 computed under s. 71.28 (1) and (3) to (5) plus the amount of the credit computed
9 under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds) ~~and~~ (1dx) and (5d) and not passed
10 through by a partnership, limited liability company or tax-option corporation that
11 has added that amount to the partnership's, limited liability company's or tax-option
12 corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from
13 the sale or other disposition of assets the gain from which would be wholly exempt
14 income, as defined in sub. (3) (L), if the assets were sold or otherwise disposed of at
15 a gain and minus deductions, as computed under the internal revenue code as
16 modified under sub. (3), plus or minus, as appropriate, an amount equal to the
17 difference between the federal basis and Wisconsin basis of any asset sold,
18 exchanged, abandoned or otherwise disposed of in a taxable transaction during the
19 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

20 **SECTION 10m.** 71.28 (5d) of the statutes is created to read:

21 71.28 (5d) **VENISON PROCESSING CREDIT.** (a) Any person who donates venison or
22 a carcass under s. 29.543 may claim as a credit against the tax imposed under s. 71.23
23 an amount equal to the fair market value of the venison or carcass at the time that
24 the processor donated the venison or carcass.

1 (b) Partnerships, limited liability companies and tax–option corporations may
 2 not claim the credit under this subsection, but the eligibility for, and the amount of,
 3 the credit are based on their payment of the costs of processing and storing the
 4 venison or carcass. A partnership, limited liability company or tax–option
 5 corporation shall compute the amount of credit that each of its partners, members
 6 or shareholders may claim and shall provide that information to each of them.
 7 Partners, members of limited liability companies and shareholders of tax–option
 8 corporations may claim the credit in proportion to their ownership interest.

9 (c) Subsection (4) (e) to (h), as it applies to the credit under sub. (4), applies to
 10 the credit under this subsection.

11 **SECTION 11m.** 71.30 (3) (f) of the statutes is amended to read:

12 71.30 (3) (f) The total of farmers' drought property tax credit under s. 71.28
 13 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
 14 s. 71.28 (2m), venison processing credit under s. 71.28 (5d) and estimated tax
 15 payments under s. 71.29.

16 **SECTION 12m.** 71.34 (1) (g) of the statutes is amended to read:

17 71.34 (1) (g) An addition shall be made for credits computed by a tax–option
 18 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx) ~~and~~, (3) and (5d)
 19 and passed through to shareholders.

20 **SECTION 13m.** 77.92 (4) of the statutes is amended to read:

21 77.92 (4) "Net business income", with respect to a partnership, means taxable
 22 income as calculated under section 703 of the internal revenue code; plus the items
 23 of income and gain under section 702 of the internal revenue code; minus the items
 24 of loss and deduction under section 702 of the internal revenue code; plus payments
 25 treated as not made to partners under section 707 (a) of the internal revenue code;

*(d) No person may claim the credit under this subsection
 and a deduction under sections 160, 165 or 170 of the Internal
 Revenue Code related to the same venison carcass.*

1 plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds),
2 (2dx) ~~and~~, (3s) and (5d); but excluding income, gain, loss and deductions from
3 farming. “Net business income”, with respect to a natural person, estate or trust,
4 means profit from a trade or business for federal income tax purposes and includes
5 net income derived as an employe as defined in section 3121 (d) (3) of the internal
6 revenue code.

7 **SECTION 14m. Initial applicability.**

8 (1) VENISON PROCESSING CREDIT. The treatment of sections 71.05 (6) (a) 15., 71.07
9 (5d), 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4), 71.26 (2) (a), 71.28 (5d), 71.30 (3) (f),
10 71.34 (1) (g) and 77.92 (4) of the statutes first applies to taxable years beginning on
11 January 1 of the year in which this subsection takes effect, except that if this
12 subsection takes effect after July 31 the treatment of sections 71.05 (6) (a) 15., 71.07
13 (5d), 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4), 71.26 (2) (a), 71.28 (5d), 71.30 (3) (f),
14 71.34 (1) (g) and 77.92 (4) of the statutes first applies to taxable years beginning on
15 January 1 of the year after the year in which this subsection takes effect.”

16 (END)

20335/3
JK:kmq

D-N

The amendment allows a venison processor^{ss} to claim a nonrefundable income tax credit that is equal to the fair market value of any venison or carcass^{ss} that the processor donates to a charitable organization. A venison processor may not claim both the tax credit and a tax deduction related to the same venison or carcass.

JK

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBa0335/3dn
JK:kmg:mrc

July 22, 1999

The amendment allows a venison processor to claim a nonrefundable income or franchise tax credit that is equal to the fair market value of any venison or carcass that the processor donates to a charitable organization. A venison processor may not claim both the tax credit and a tax deduction related to the same venison or carcass.

Joseph T. Kreye
Legislative Attorney
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WISCONSIN LEGISLATIVE COUNCIL STAFF

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Madison, WI 53701-2536

FAX # 608/266-3830

DATE: 7/29/99

NUMBER OF PAGES SENT, INCLUDING COVER PAGE: 3
[If pages are not all received or are
illegible, please call 608/266-1304.]

PLEASE DELIVER TO: Mary Gibson-Glass

FAX NUMBER:

FROM: Mary Mattias 6-0932

MESSAGE: Here are the changes to the venison bill
amendment. (AB 192).

I already called Tim in Seratti's office and
told him it will most likely be ready
sometime next week.

Please send him and me a copy when it's
ready.

Thanks!

Change to LRB ^a 10335/3 adopted by the
A. Comm. on Small Business 7/27/99

1. Delete all references to sale of venison. MGB

2. Provide guidance re: determining the fair market value; specifically:

§ 2, l. 4, after "carcass" insert: JFK
"The f-m-v- shall be based on the amount customarily charged ~~for~~^{by} the processor for the processing^{and} storage of venison."

3. p. 3 line 7, after "deduction", insert JFK
"for state tax purposes"

p. 5, line 13 - same " " JFK

4. p. 6. l. 11, after that line insert: RPN
895.57(dm) created: RPN
(see attached) (see attached)

895.51

"Good Samaritan"

(2m) Any venison processor who donates venison or carcass under 29.543 is immune from civil liability for the death of or injury to an individual caused by the venison or carcass donated by the processor.

Thurs. July 29

Bob -

Since you are back before Joe, I am giving this to you.

Please turn this over to Joe. They are expecting this next week.

I have run the redraft maker, & updated the request sheet to add us as drafters + sent it to your inbox.

Could you call for the stripes?

mm

See you 8/16

To JH

mm

ASSEMBLY AMENDMENT ,
TO 1999 ASSEMBLY BILL 192

in 8-3-99
500N

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

2 ✓ 1. Page 2, line 14: delete lines 14 to 16 and substitute:

3 (B) ~~Donation and disposal~~
"29.543 ~~Sale or disposal~~ of deer carcasses. (1) DEFINITIONS. In this section:

4 (a) "Charitable organization" means a nonprofit corporation, charitable trust
5 or other nonprofit association that is described in section 501 (c) (3) of the Internal
6 Revenue Code and that is exempt from taxation under section 501 (a) of the Internal
7 Revenue Code.

8 (b) "Venison processor" means a person who is engaged in the business of
9 processing venison."

10 ✓ 2. Page 2, line 18: delete ^{sell,} "give away" and substitute "donate to a charitable
11 organization".

12 ✓ 3. Page 3, line 2: delete ^{sold,} "given away" and substitute "donated".

13 ✓ 4. Page 3, line ⁸ ~~7~~: ^{before} ~~after~~ that line insert:

✓ #. Page 3, line 5: delete lines 5 to 7.



NO Bold

1 **(3m)** TAX CREDIT. A processor who is authorized to donate venison or a carcass
2 under sub. (2) may claim a tax credit under s. 71.07 (5d) or 71.28 (5d) in an amount
3 equal to the fair market value of the venison or carcass at the time that the processor
4 donated the venison or carcass.”

The fair market value of the venison or carcass shall be based on the amount customarily charged by the processor for the processing

5 **5.** Page 3, line 11: delete lines 11 to 12 and substitute “apply to a venison
6 processor, to a person to whom a venison processor sells venison under this section,
7 or to a charitable organization that receives donated venison under this section.”

and storage of venison or a carcass.

8 ✓ **6.** Page 3, line 22: delete “give away” and substitute “donate”.

9 ✓ **7.** Page 4, line 1: after that line insert:

10 **SECTION 4m.** 71.05 (6) (a) 15. of the statutes is amended to read:

11 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
12 (2di), (2dj), (2dL), (2dr), (2ds), (2dx) ~~and~~, (3s) and (5d) and not passed through by a
13 partnership, limited liability company or tax-option corporation that has added that
14 amount to the partnership’s, company’s or tax-option corporation’s income under s.
15 71.21 (4) or 71.34 (1) (g).

16 **SECTION 5m.** 71.07 (5d) of the statutes is created to read:

17 71.07 (5d) VENISON PROCESSING CREDIT. (a) Any person who donates venison or
18 a carcass under s. 29.543 may claim as a credit against the tax imposed under s. 71.02
19 an amount equal to the fair market value of the venison or carcass at the time that
20 the processor donated the venison or carcass.

21 (b) Partnerships, limited liability companies and tax-option corporations may
22 not claim the credit under this subsection, but the eligibility for, and the amount of,
23 the credit are based on their payment of the costs of processing and storing the
24 venison or carcass. A partnership, limited liability company or tax-option

1 corporation shall compute the amount of credit that each of its partners, members
2 or shareholders may claim and shall provide that information to each of them.
3 Partners, members of limited liability companies and shareholders of tax-option
4 corporations may claim the credit in proportion to their ownership interest.

5 (c) Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies
6 to the credit under this subsection.

7 (d) No person may claim the credit under this subsection and a deduction *for state tax purposes*
8 section 160, 165 or 170 of the Internal Revenue Code related to the same venison or
9 carcass.

10 **SECTION 6m.** 71.08 (1) (intro.) of the statutes is amended to read:

11 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
12 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
13 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (5d),
14 (6) and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) ~~and~~, (3) and
15 (5d) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
16 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
17 tax under this section, there is imposed on that natural person, married couple filing
18 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
19 computed as follows:

20 **SECTION 7m.** 71.10 (4) (i) of the statutes is amended to read:

21 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
22 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
23 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
24 71.07 (2fd), venison processing credit under s. 71.07 (5d), earned income tax credit

1 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
2 subch. X.

3 **SECTION 8m.** 71.21 (4) of the statutes is amended to read:

4 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
5 (2dj), (2dL), (2ds), (2dx) ~~and~~, (3s) and (5d) and passed through to partners shall be
6 added to the partnership's income.

7 **SECTION 9m.** 71.26 (2) (a) of the statutes is amended to read:

8 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
9 the gross income as computed under the internal revenue code as modified under
10 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
11 computed under s. 71.28 (1) and (3) to (5) plus the amount of the credit computed
12 under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds) ~~and~~, (1dx) and (5d) and not passed
13 through by a partnership, limited liability company or tax-option corporation that
14 has added that amount to the partnership's, limited liability company's or tax-option
15 corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from
16 the sale or other disposition of assets the gain from which would be wholly exempt
17 income, as defined in sub. (3) (L), if the assets were sold or otherwise disposed of at
18 a gain and minus deductions, as computed under the internal revenue code as
19 modified under sub. (3), plus or minus, as appropriate, an amount equal to the
20 difference between the federal basis and Wisconsin basis of any asset sold,
21 exchanged, abandoned or otherwise disposed of in a taxable transaction during the
22 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

23 **SECTION 10m.** 71.28 (5d) of the statutes is created to read:

24 71.28 (5d) **VENISON PROCESSING CREDIT.** (a) Any person who donates venison or
25 a carcass under s. 29.543 may claim as a credit against the tax imposed under s. 71.23

1 an amount equal to the fair market value of the venison or carcass at the time that
2 the processor donated the venison or carcass.

3 (b) Partnerships, limited liability companies and tax–option corporations may
4 not claim the credit under this subsection, but the eligibility for, and the amount of,
5 the credit are based on their payment of the costs of processing and storing the
6 venison or carcass. A partnership, limited liability company or tax–option
7 corporation shall compute the amount of credit that each of its partners, members
8 or shareholders may claim and shall provide that information to each of them.
9 Partners, members of limited liability companies and shareholders of tax–option
10 corporations may claim the credit in proportion to their ownership interest.

11 (c) Subsection (4) (e) to (h), as it applies to the credit under sub. (4), applies to
12 the credit under this subsection.

13 (d) No person may claim the credit under this subsection and a deduction under
14 section 160, 165 or 170 of the Internal Revenue Code related to the same venison or
15 carcass.

16 **SECTION 11m.** 71.30 (3) (f) of the statutes is amended to read:

17 71.30 (3) (f) The total of farmers' drought property tax credit under s. 71.28
18 (1fd), farmland preservation credit under subch. IX, farmland tax relief credit under
19 s. 71.28 (2m), venison processing credit under s. 71.28 (5d) and estimated tax
20 payments under s. 71.29.

21 **SECTION 12m.** 71.34 (1) (g) of the statutes is amended to read:

22 71.34 (1) (g) An addition shall be made for credits computed by a tax–option
23 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx) ~~and~~, (3) and (5d)
24 and passed through to shareholders.

25 **SECTION 13m.** 77.92 (4) of the statutes is amended to read:

for state tax purposes

Insert 6-11

"Good Samaritan"

895.51

as defined in s. 29.543(1)(a) b

(2m) Any venison processor who donates venison or ^{a deer} carcasses under 29.543 is immune from civil liability for the death ^{of} or injury to an individual caused by the venison or carcass donated by the processor.

SECTION 13 & 895.51(2m) of the statutes is created to read: