

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB393)

Received: 09/16/1999

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Tim Hoven (608) 267-2369

By/Representing: Mike

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact: mike at 7-2370

Alt. Drafters:

Subject: Tax - corp. inc. and fran.

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

joint claimants of day care center tax credits

Instructions:

See Attached

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>
/1	jkreye 09/16/1999	chanaman 09/17/1999	jfrantze 09/17/1999	_____	lrb_docadmin 09/17/1999	lrb_docadmin 09/17/1999	

FE Sent For:

<END>

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1?	jkreye	cmh 1 9/14	JG 9/17	JG/mc 9/17			

FE Sent For:

<END>

LEGISLATIVE REFERENCE BUREAU

Legal Section, 5th Floor, 100 N. Hamilton St.
 (608) 266-3561

BILL REQUEST FORM

JK

Use of this form is optional. It is often helpful to talk directly with the LRB attorney who will draft the bill.
 Use this form only for **BILL** drafts. Attach more pages if necessary.

Date of request: 16 SEPT 99	Legislator or agency requesting this draft: REP. HOVEN
Name/phone number of person submitting request: HOVEN - 267-2369	
Persons to contact for questions about this draft (names and phone numbers please): MIKE - 267-2370	
Describe the problem, including any helpful examples. How do you want to solve the problem? PLEASE AMEND (AA 2 TO AB389) AB 389 IN THE FOLLOWING: ALLOW BUSINESSES (CORPORATIONS, SOLE PROPRIETORSHIP & PARTNERSHIPS, AND INSURERS) TO AGGREGATE FOR THE PURPOSE OF CONSTRUCTING & OPERATING A CHILD CARE FACILITY FOR THEIR EMPLOYEE'S CHILDREN PLEASE USE ATTACHMENT AS GUIDE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL MIKE @ 7-2370. THANKS.	
If you know of any statute sections that might be affected, please list them or provide a marked (not re-typed) copy.	Should be AB593

Please attach a copy of any correspondence or material that is a (not re-typed) copy of any LRB draft, or provide its number

Requests are confidential unless stated otherwise.

May we tell others that we are working on this for you?

If yes, anyone who asks? YES NO

Any legislator? YES NO ONLY the following

REP. SYKORA

Do you consider this urgent? YES NO If yes, please specify: _____

Is this request of higher priority than other pending request(s) you have made?

YES NO If yes, please sign your name here: _____

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

ENROLLED

1998 Legislature

CS/HB 193, First Engrossed

1 corporation, or must be allocated on a first-come,
2 first-served basis, and must be used by employees of the
3 taxpayer.

* 4 (c) Two or more corporations may join together to
5 start and to operate a child care facility according to the
6 provisions of this section. If two or more corporations choose
7 to jointly operate a child care facility,
8 ~~not a profit corporation to operate the child care facility,~~
9 the corporations must file a joint application ~~of the~~

10 ~~not a profit corporation may file the application~~ with the
11 ^{DOR} department, pursuant to subsection (3), setting forth their
12 proposal. ~~The participating corporations may proportion the~~
13 ~~annual child care costs credits in any manner they choose as~~
14 appropriate, but no jointly operated corporate child care
15 facility established under this section may receive more than
16 \$50,000 in annual tax credits for all approved child care
17 costs that the participating corporations incur in any one
18 year.

19 (d) Child care payments for which a corporation claims
20 a credit under subparagraph (1)(a)2. shall not exceed the
21 amount charged by the child care facility to other children of
22 like age and abilities of persons not employed by the
23 corporation.

24 (3) APPLICATION REQUIREMENTS.--Any corporation that
25 wishes to participate in this program must submit to the
26 department an application for tax credit which sets forth the



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBa0611/?

JK:.....

CMM

RMR

ASSEMBLY AMENDMENT,
TO 1999 ASSEMBLY BILL 393

SOON
M 9-16-99

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

2 1. Page 3, line 7: delete "The amount" and substitute "Except as provided in
3 par. (dm), the amount".

4 2. Page 3, line 16: after that line insert:

5 " (dm) Claimants who jointly construct, equip or operate a licensed day care
6 center may jointly claim the credit as provided under this subsection, if the claimants
7 file a joint application under par. (d). Claimants who file a joint application and who
8 receive a credit under par. (b) may apportion the amount of the credit among the
9 claimants in any manner that the claimants choose, except that the aggregate
10 amount of the credit to claimants who file a joint application shall not exceed \$50,000
11 in a taxable year."

12 3. Page 7, line 13: delete "The amount" and substitute "Except as provided in
13 par. (dm), the amount".

text
treat (5)

1 ✓ ✓
4. Page 7, line 22: after that line insert:

2 text
3 treat (2)
3 “(dm) Claimants who jointly construct, equip or operate a licensed day care
4 center may jointly claim the credit as provided under this subsection, if the claimants
5 file a joint application under par. (d). Claimants who file a joint application and who
6 receive a credit under par. (b) may apportion the amount of the credit among the
7 claimants in any manner that the claimants choose, except that the aggregate
8 amount of the credit to claimants who file a joint application shall not exceed \$50,000
9 in a taxable year.”

9 ✓ ✓
5. Page 10, line 22: delete “The amount” and substitute “Except as provided
10 in par. (dm), the amount”.

11 ✓
6. Page 11, line 7: after that line insert:

12 text
13 treat (2)
13 “(dm) Claimants who jointly construct, equip or operate a licensed day care
14 center may jointly claim the credit as provided under this subsection, if the claimants
15 file a joint application under par. (d). Claimants who file a joint application and who
16 receive a credit under par. (b) may apportion the amount of the credit among the
17 claimants in any manner that the claimants choose, except that the aggregate
18 amount of the credit to claimants who file a joint application shall not exceed \$50,000
19 in a taxable year.”

(END)