

**ASSEMBLY AMENDMENT 2,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 393**

March 10, 2000 – Offered by Representative PLALE.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 1, line 5: after “employees” insert “and an income and franchise tax
3 credit for a business that constructs or equips a facility for its employees to pump and
4 store breast milk”.

5 **2.** Page 1, line 8: delete “and (5d)” and substitute “. (5d) and (5dd)”.

6 **3.** Page 5, line 11: after that line insert:

7 “**SECTION 2m.** 71.07 (5dd) of the statutes is created to read:

8 71.07 **(5dd)** BREAST-MILK FACILITY CREDIT. (a) In this subsection:

9 1. “Breast-milk facility” means a private location that has a clean water source,
10 a sink and equipment for the pumping and storage of breast milk, and is used
11 exclusively by a claimant’s employees to pump and store breast milk during the
12 employees’ working hours.

1 2. “Claimant” means a person who files a claim under this subsection.

2 (b) A claimant may claim as a credit against the tax imposed under s. 71.02 an
3 amount equal to 50% of the amount paid or incurred by the claimant to construct or
4 equip a breast–milk facility, except that the credit shall not exceed \$10,000 in a
5 taxable year.

6 (c) The carry–over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit
7 under s. 71.28 (4), apply to the credit under this subsection.

8 (d) Partnerships, limited liability companies and tax–option corporations may
9 not claim the credit under this subsection, but the eligibility for, and the amount of,
10 the credit are based on the amount paid or incurred under par. (b). A partnership,
11 limited liability company or tax–option corporation shall compute the amount of
12 credit that each of its partners, members or shareholders may claim and shall
13 provide that information to each of them. Partners, members of limited liability
14 companies and shareholders of tax–option corporations may claim the credit in
15 proportion to their ownership interest.

16 (e) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),
17 applies to the credit under this subsection.

18 (f) Except as provided under par. (g), if the operation of a breast–milk facility
19 under par. (b) ceases within 5 years after the date on which the breast–milk facility
20 begins operation, a claimant who receives credits under par. (b) shall add to the
21 claimant’s liability for taxes imposed under s. 71.02 an amount equal to the total
22 amount of credits received under par. (b) multiplied by the following percentage:

23 1. If the operation of a breast–milk facility ceases during the first year after the
24 date on which the breast–milk facility begins operation, 100%.

1 2. If the operation of a breast–milk facility ceases during the 2nd year after the
2 date on which the breast–milk facility begins operation, 80%.

3 3. If the operation of a breast–milk facility ceases during the 3rd year after the
4 date on which the breast–milk facility begins operation, 60%.

5 4. If the operation of a breast–milk facility ceases during the 4th year after the
6 date on which the breast–milk facility begins operation, 40%.

7 5. If the operation of a breast–milk facility ceases during the 5th year after the
8 date on which the breast–milk facility begins operation, 20%.

9 (g) Paragraph (f) does not apply to a claimant whose business ceases operation
10 within 5 years after the date on which the breast–milk facility begins operation; or
11 whose breast–milk facility ceases operation for not more than 30 consecutive days
12 in a taxable year; or who presents evidence to the department of revenue that the
13 majority of the claimant’s employees with children who are breast–feeding do not
14 want to use the claimant’s breast–milk facility.”.

15 **4.** Page 5, line 13: after that line insert:

16 “**SECTION 3m.** 71.10 (4) (cs) of the statutes is created to read:

17 71.10 **(4)** (cs) The breast–milk facility credit under s. 71.07 (5dd).”.

18 **5.** Page 5, line 19: delete “and (5d)” and substitute “, (5d) and (5dd)”.

19 **6.** Page 9, line 15: after that line insert:

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

21 71.28 **(5dd)** BREAST–MILK FACILITY CREDIT. (a) In this subsection:

22 1. “Breast–milk facility” means a private location that has a clean water source,
23 a sink and equipment for the pumping and storage of breast milk, and is used

1 exclusively by a claimant's employees to pump and store breast milk during the
2 employees' working hours.

3 2. "Claimant" means a person who files a claim under this subsection.

4 (b) A claimant may claim as a credit against the tax imposed under s. 71.23 an
5 amount equal to 50% of the amount paid or incurred by the claimant to construct or
6 equip a breast-milk facility, except that the credit shall not exceed \$10,000 in a
7 taxable year.

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

10 (d) Partnerships, limited liability companies and tax-option corporations may
11 not claim the credit under this subsection, but the eligibility for, and the amount of,
12 the credit are based on the amount paid or incurred under par. (b). A partnership,
13 limited liability company or tax-option corporation shall compute the amount of
14 credit that each of its partners, members or shareholders may claim and shall
15 provide that information to each of them. Partners, members of limited liability
16 companies and shareholders of tax-option corporations may claim the credit in
17 proportion to their ownership interest.

18 (e) Subsection (4) (g) and (h), as it applies to the credit under sub. (4), applies
19 to the credit under this subsection.

20 (f) Except as provided under par. (g), if the operation of a breast-milk facility
21 under par. (b) ceases within 5 years after the date on which the breast-milk facility
22 begins operation, a claimant who receives credits under par. (b) shall add to the
23 claimant's liability for taxes imposed under s. 71.23 an amount equal to the total
24 amount of credits received under par. (b) multiplied by the following percentage:

1 1. If the operation of a breast–milk facility ceases during the first year after the
2 date on which the breast–milk facility begins operation, 100%.

3 2. If the operation of a breast–milk facility ceases during the 2nd year after the
4 date on which the breast–milk facility begins operation, 80%.

5 3. If the operation of a breast–milk facility ceases during the 3rd year after the
6 date on which the breast–milk facility begins operation, 60%.

7 4. If the operation of a breast–milk facility ceases during the 4th year after the
8 date on which the breast–milk facility begins operation, 40%.

9 5. If the operation of a breast–milk facility ceases during the 5th year after the
10 date on which the breast–milk facility begins operation, 20%.

11 (g) Paragraph (f) does not apply to a claimant whose business ceases operation
12 within 5 years after the date on which the breast–milk facility begins operation; or
13 whose breast–milk facility ceases operation for not more than 30 consecutive days
14 in a taxable year; or who presents evidence to the department of revenue that the
15 majority of the claimant’s employes with children who are breast–feeding do not
16 want to use the claimant’s breast–milk facility.”.

17 **7.** Page 9, line 17: after that line insert:

18 “**SECTION 6m.** 71.30 (3) (dp) of the statutes is created to read:

19 71.30 (3) (dp) The breast–milk facility credit under s. 71.28 (5dd).”.

20 **8.** Page 9, line 20: delete “and (5d)” and substitute “. (5d) and (5dd)”.

21 **9.** Page 13, line 11: after that line insert:

22 “**SECTION 8m.** 71.47 (5dd) of the statutes is created to read:

23 71.47 (5dd) BREAST–MILK FACILITY CREDIT. (a) In this subsection:

1 1. “Breast–milk facility” means a private location that has a clean water source,
2 a sink and equipment for the pumping and storage of breast milk, and is used
3 exclusively by a claimant’s employees to pump and store breast milk during the
4 employes’ working hours.

5 2. “Claimant” means a person who files a claim under this subsection.

6 (b) A claimant may claim as a credit against the tax imposed under s. 71.43 an
7 amount equal to 50% of the amount paid or incurred by the claimant to construct or
8 equip a breast–milk facility, except that the credit shall not exceed \$10,000 in a
9 taxable year.

10 (c) The carry–over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit
11 under s. 71.28 (4), apply to the credit under this subsection.

12 (d) Partnerships, limited liability companies and tax–option corporations may
13 not claim the credit under this subsection, but the eligibility for, and the amount of,
14 the credit are based on the amount paid or incurred under par. (b). A partnership,
15 limited liability company or tax–option corporation shall compute the amount of
16 credit that each of its partners, members or shareholders may claim and shall
17 provide that information to each of them. Partners, members of limited liability
18 companies and shareholders of tax–option corporations may claim the credit in
19 proportion to their ownership interest.

20 (e) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),
21 applies to the credit under this subsection.

22 (f) Except as provided under par. (g), if the operation of a breast–milk facility
23 under par. (b) ceases within 5 years after the date on which the breast–milk facility
24 begins operation, a claimant who receives credits under par. (b) shall add to the

1 claimant's liability for taxes imposed under s. 71.43 an amount equal to the total
2 amount of credits received under par. (b) multiplied by the following percentage:

3 1. If the operation of a breast–milk facility ceases during the first year after the
4 date on which the breast–milk facility begins operation, 100%.

5 2. If the operation of a breast–milk facility ceases during the 2nd year after the
6 date on which the breast–milk facility begins operation, 80%.

7 3. If the operation of a breast–milk facility ceases during the 3rd year after the
8 date on which the breast–milk facility begins operation, 60%.

9 4. If the operation of a breast–milk facility ceases during the 4th year after the
10 date on which the breast–milk facility begins operation, 40%.

11 5. If the operation of a breast–milk facility ceases during the 5th year after the
12 date on which the breast–milk facility begins operation, 20%.

13 (g) Paragraph (f) does not apply to a claimant whose business ceases operation
14 within 5 years after the date on which the breast–milk facility begins operation; or
15 whose breast–milk facility ceases operation for not more than 30 consecutive days
16 in a taxable year; or who presents evidence to the department of revenue that the
17 majority of the claimant's employees with children who are breast–feeding do not
18 want to use the claimant's breast–milk facility.”

19 **10.** Page 13, line 13: after that line insert:

20 “**SECTION 9m.** 71.49 (1) (dp) of the statutes is created to read:

21 71.49 (1) (dp) The breast–milk facility credit under s. 71.47 (5dd).”.

22 **11.** Page 14, line 7: delete “CREDIT” and substitute “AND BREAST–MILK FACILITY
23 CREDITS”.

24 (END)