

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB393)

Received: 01/14/2000

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Jeffrey Plale (608) 266-0610

By/Representing: mary

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - corp. inc. and fran.

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Employe day care: add credit for breast milk facility

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>
/?	jkreye 01/18/2000	csicilia 01/19/2000		_____			
/1			jfrantze 01/19/2000	_____	lrb_docadmin 01/19/2000	lrb_docadmin 01/19/2000	

FE Sent For:

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1?	jkreye	1 cjs 1/19 eo	1/19	Jb km 1/19			

FE Sent For:

<END>

Kreye, Joseph

From: Czech-Mrochinski, Mary
Sent: Thursday, January 13, 2000 5:06 PM
To: Kreye, Joseph
Subject: Redraft of AB 556 as an amendment to AB 393

Joseph:

Representative Plale just sent over a memorandum concerning redrafting AB 556 as an amendment to AB 393, I'm not sure if it was made clear that this should be an amendment to AB 393. Further, he also wanted to make sure that it was clear that a business did not have to have a day care center and lactation facility in order to receive the tax credit. These should remain independent issues.

If you have any questions or need additional information please contact me via e-mail or at 6-0610.

Thank you again for your help in this matter.

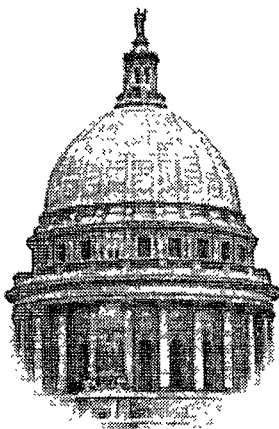
Mary Czech-Mrochinski
Research Assistant
Representative Plale's office

6-0610

2621/1

to AP393
or to
ASAI to AP393 ?

MEMORANDUM



Jeff Plale

State Representative
21st Assembly District

TO: Joseph Kreye, Legislative Attorney
Legislative Reference Bureau- Drafting Section

FROM: Representative Jeff Plale

DATE: January 13, 2000

RE: Redrafting Assembly Bill 556 (relating to an income and franchise tax credit for a business that constructs or equips a facility for its employees to pump and store breast milk) as an amendment to Assembly Bill 393 (relating to income and franchise tax credits for a business to construct, equip and operate a day care center for the children of employees).

I would like Assembly Bill 556 redrafted as an amendment to Assembly Bill 393 (AB 393). In addition, I would request that the same type of provision that exists in AB 393 concerning the repayment of the tax credit in proportion to the period of time that the day care center (in this case a lactation facility) operated to apply to this amendment as well.

If you have any questions or comments please contact either myself or my staff person, Mary Czech-Mrochinski, at 6-0610.

Thank you in advance for your help in this matter.

OFFICE

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State of Wisconsin
1999 - 2000 LEGISLATURE

LRBa1160A

JK...Y...

CS

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

ARB 02/12

m 1-18-2000

SDON

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

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

2 ← w/o close paren & underscore

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 employes to pump and store breast milk during the
12 employes' 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 exclusively by a claimant's employes to pump and store breast milk during the
2 employes' 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 ~~4~~ 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 employees 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)”.

① ← close paren
← underscore

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

22 “SECTION 8m. 71.47 (5d) 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 employes 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 ~~A~~ 5) 4. 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 employes 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 CREDIT".

24

(END)

Handwritten annotations: a circle around line 23, a circle around the number 5 in line 24, and a circle around the number 5 in line 24.