

**ASSEMBLY AMENDMENT 58,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2001 SENATE BILL 55**

June 29, 2001 – Offered by Representative PLALE.

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

2 **1.** Page 728, line 20: delete “and (3s)” and substitute “(3s), and (5d)”.

3 **2.** Page 735, line 20: after that line insert:

4 “**SECTION 2148m.** 71.07 (5d) of the statutes is created to read:

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

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

10 2. “Claimant” means a sole proprietor, a partner, a member of a limited liability
11 company, or a shareholder of a tax option corporation who files a claim under this
12 subsection.

1 (b) A claimant may claim as a credit against the tax imposed under s. 71.02 an
2 amount equal to 50% of the amount paid or incurred to construct or equip a
3 breast–milk facility in this state, up to a maximum credit of \$5,000. A claimant may
4 claim a credit in each succeeding taxable year that the claimant constructs or equips
5 an additional breast–milk facility.

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 **3.** Page 738, line 1: after that line insert:

19 “**SECTION 2151m.** 71.10 (4) (dw) of the statutes is created to read:
20 71.10 (4) (dw) Breast–milk facility credit under s. 71.07 (5d).”.

21 **4.** Page 741, line 22: delete “and (3s)” and substitute “(3s), and (5d)”.

22 **5.** Page 769, line 1: delete “and (3g) (1dx)” and substitute “(1dx), (3g), and (5d)”.

23 **6.** Page 798, line 22: after that line insert:

24 “**SECTION 2179m.** 71.28 (5d) of the statutes is created to read:

1 **71.28 (5d) BREAST-MILK FACILITY CREDIT.** (a) In this subsection:

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

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

7 (b) A claimant may claim as a credit against the tax imposed under s. 71.23 an
8 amount equal to 50% of the amount paid to construct or equip a breast–milk facility
9 in this state, up to a maximum credit of \$5,000. A claimant may claim a credit in each
10 succeeding taxable year that the claimant constructs or equips an additional
11 breast–milk facility.

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

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

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

24 **SECTION 2179n.** 71.30 (3) (dm) of the statutes is created to read:

25 **71.30 (3) (dm) Breast–milk facility credit under s. 71.28 (5d).**”.

1 **7.** Page 799, line 6: delete “and (3g)” and substitute “(3g), and (5d)”.

2 **8.** Page 821, line 17: after that line insert:

3 “**SECTION 2148m.** 71.45 (2) (a) 10. of the statutes is amended to read:

4 71.45 **(2)** (a) 10. By adding to federal taxable income the amount of credit
5 computed under s. 71.47 (1dd) to (1dx) and (5d) and not passed through by a
6 partnership, limited liability company or tax–option corporation that has added that
7 amount to the partnership’s, limited liability company’s or tax–option corporation’s
8 income under s. 71.21 (4) or 71.34 (1) (g) and the amount of credit computed under
9 s. 71.47 (1), (3), (4) and (5).”.

10 **9.** Page 831, line 18: after that line insert:

11 “**SECTION 2193m.** 71.47 (5d) of the statutes is created to read:

12 71.47 **(5d)** BREAST–MILK FACILITY CREDIT. (a) In this subsection:

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

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

18 (b) A claimant may claim as a credit against the tax imposed under s. 71.43 an
19 amount equal to 50% of the amount paid or incurred to construct or equip a
20 breast–milk facility in this state, up to a maximum credit of \$5,000. A claimant may
21 claim a credit in each succeeding taxable year that the claimant constructs or equips
22 an additional breast–milk facility.

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

1 (d) 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 the amount paid or incurred under par. (b). A partnership,
4 limited liability company, or tax–option corporation shall compute the amount of
5 credit that each of its partners, members, or shareholders may claim and shall
6 provide that information to each of them. Partners, members of limited liability
7 companies, and shareholders of tax–option corporations may claim the credit in
8 proportion to their ownership interest.

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

11 **SECTION 2193n.** 71.49 (1) (dm) of the statutes is created to read:

12 71.49 (1) (dm) Breast–milk facility credit under s. 71.47 (5d).”.

13 **10.** Page 849, line 13: delete “and (3g), and (3s)” and substitute “(3g), (3s), and
14 (5d)”.

15 **11.** Page 1405, line 14: after that line insert:

16 “(11m) BREAST–MILK FACILITY CREDIT. The treatment of sections 71.07 (5d), 71.10
17 (4) (dw), 71.28 (5d), 71.30 (3) (dm), 71.45 (2) (a) 10., 71.47 (5d), and 71.49 (1) (dm) of
18 the statutes first applies to taxable years beginning on January 1 of the year in which
19 this subsection takes effect, except that if this subsection takes effect after July 31
20 the treatment of sections 71.07 (5d), 71.10 (4) (dw), 71.28 (5d), 71.30 (3) (dm), 71.45
21 (2) (a) 10., 71.47 (5d), and 71.49 (1) (dm) of the statutes first applies to taxable years
22 beginning on January 1 of the year after the year in which this subsection takes
23 effect.”.

24 (END)