LRB-3394

2003 DRAFTING REQUEST

Bill

Received: **09/30/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing:

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - corp. inc. and fran.**

Extra Copies: **MES**

Submit via email: **YES**

Requester's email: **Rep.Wieckert@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Expand tax credit carry forward to 20 years

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?				_____			State
/P1	jkreye 09/30/2003 jkreye 10/01/2003	csicilia 10/01/2003 jdyer 10/21/2003 jdyer	rschluet 10/21/2003	_____ _____ _____ _____ _____	sbasford 10/21/2003		State

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
		10/21/2003		_____			
/1	jkreye 10/30/2003	jdyer 10/31/2003	rschluet 10/31/2003	_____ _____	sbasford 10/31/2003	lemery 11/04/2003	

FE Sent For: **10/31/2003.**

<END>

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LRB-3394

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
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/1	jkreye 10/30/2003	jdyer 10/31/2003	rschluet 10/31/2003	_____ _____	sbasford 10/31/2003		

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10-31-03 ("/1")

requested by Scott

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1 10/31 jld

10/31 3

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
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LRB-3394

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Pre Topic:

No specific pre topic given

Topic:

Expand tax credit carry forward to 20 years

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?	jkreye	/P1 10/21 jld	10-21-3				

FE Sent For:

<END>

9-30-09

STATE OF WISCONSIN – LEGISLATIVE REFERENCE BUREAU – LEGAL SECTION
(608–266–3561)

Steve Wiesekat 6-0370

expand all tax credits to 20 year
(carryover) (from 15)

* start with research credit under 71.28(4)(f)
x-ref to this should
take care of most of the change

State of Wisconsin
2003 – 2004 LEGISLATURE

LRB–3394/P1
JK:...

PRELIMINARY DRAFT – NOT READY FOR INTRODUCTION

in 10-1-03

SOON

D-N

Gen

AN ACT ...; **relating to:** extending tax credit carry–over provisions for income tax and franchise tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, generally, if an income or franchise tax credit claimed by a business exceeds the tax liability of the business for the taxable year, the state will not issue a refund check, but the business may claim the unused balance of the credit against its tax liability for up to 15 subsequent taxable years. Under this bill, a business may claim the unused balance of any income or franchise tax credit against its tax liability for up to 20 subsequent taxable years. The bill applies to all credits related to development zones, to the community development authority credit, to the research credit, to the supplemental federal historic rehabilitation credit, and to the manufacturing sales tax credit.

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:

SECTION 1. 71.07 (2) of the statutes is amended to read:

71.07 **(2)** COMMUNITY DEVELOPMENT FINANCE AUTHORITY CREDIT. Any individual receiving a credit under s. 71.09 (12m), 1985 stats., may carry forward to the next

succeeding ~~15~~ 20 taxable years the amount of the credit not offset against taxes for the year of purchase to the extent not offset by those taxes otherwise due in all intervening years between the year for which the credit was computed and the year for which the carry–forward is claimed.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109.

SECTION 2. 71.07 (2dr) (f) of the statutes is amended to read:

71.07 **(2dr)** (f) *Carry–over.* If a credit computed under this subsection is not entirely offset against Wisconsin income or franchise taxes otherwise due, the unused balance may be carried forward and credited against Wisconsin income or franchise taxes otherwise due for the following ~~15~~ 20 taxable years to the extent not offset by these taxes otherwise due in all intervening years between the year in which the expense was incurred and the year in which the carry–forward credit is claimed.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109.

SECTION 3. 71.07 (3s) (c) 1. of the statutes is amended to read:

71.07 **(3s)** (c) 1. The credit under par. (b), including any credits carried over, may be offset only against the amount of the tax imposed upon or measured by the business operations of the claimant in which the fuel and electricity are consumed. If the credit computed is not entirely offset against taxes otherwise due, the unused balance shall be carried forward and credited against taxes otherwise due for the following ~~15~~ 20 taxable years to the extent not offset by taxes otherwise due in all intervening years between the year in which the expense was incurred and the year in which the carry–forward credit is claimed.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109.

SECTION 4. 71.28 (1) (b) of the statutes is amended to read:

71.28 **(1)** (b) Any corporation receiving a credit under this subsection may carry forward to the next succeeding ~~15~~ 20 taxable years the amount of the credit not offset

against taxes for the year of purchase to the extent not offset by those taxes otherwise due in all intervening years between the year for which the credit was computed and the year for which the carry–forward is claimed.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16.

SECTION 5. 71.28 (3) (c) 1. of the statutes is amended to read:

71.28 **(3)** (c) 1. If the credit computed under par. (b) is not entirely offset against Wisconsin income or franchise taxes otherwise due, the unused balance shall be carried forward and credited against Wisconsin income or franchise taxes otherwise due for the following ~~15~~ 20 taxable years to the extent not offset by these taxes otherwise due in all intervening years between the year in which the expense was incurred and the year in which the carry–forward credit is claimed.

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SECTION 6. 71.28 (4) (f) of the statutes is amended to read:

71.28 **(4)** (f) *Carry–over.* If a credit computed under this subsection is not entirely offset against Wisconsin income or franchise taxes otherwise due, the unused balance may be carried forward and credited against Wisconsin income or franchise taxes otherwise due for the following ~~15~~ 20 taxable years to the extent not offset by these taxes otherwise due in all intervening years between the year in which the expense was incurred and the year in which the carry–forward credit is claimed.

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SECTION 7. 71.47 (1) (b) of the statutes is amended to read:

71.47 **(1)** (b) Any corporation receiving a credit under this subsection may carry forward to the next succeeding ~~15~~ 20 taxable years the amount of the credit not offset against taxes for the year of purchase to the extent not offset by those taxes otherwise

1 due in all intervening years between the year for which the credit was computed and
2 the year for which the carry–forward is claimed.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16.

3 **SECTION 8.** 71.47 (3) (c) 1. of the statutes is amended to read:

4 71.47 **(3)** (c) 1. If the credit computed under par. (b) is not entirely offset against
5 Wisconsin income or franchise taxes otherwise due, the unused balance shall be
6 carried forward and credited against Wisconsin income or franchise taxes otherwise
7 due for the following ~~15~~ 20 taxable years to the extent not offset by these taxes
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9 incurred and the year in which the carry–forward credit is claimed.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16.

10 **SECTION 9.** 71.47 (4) (f) of the statutes is amended to read:

11 71.47 **(4)** (f) *Carry–over.* If a credit computed under this subsection is not
12 entirely offset against Wisconsin income or franchise taxes otherwise due, the
13 unused balance may be carried forward and credited against Wisconsin income or
14 franchise taxes otherwise due for the following ~~15~~ 20 taxable years to the extent not
15 offset by these taxes otherwise due in all intervening years between the year in which
16 the expense was incurred and the year in which the carry–forward credit is claimed.

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17 **SECTION 10. Initial applicability.**

18 (1) This act first applies, for corporations and insurance companies, to credits
19 computed for taxable years beginning on January 1, 1988, and, for individuals,
20 tax–option corporations, partnerships, and limited liability companies, to credits
21 computed for taxable years beginning on January 1, 1998.

22

(END)

d-note

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB–3394/~~7~~ P1dn
JK:...

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that the bill does not specifically treat all of the relevant tax credits because the carry–over provisions in most of the credits adopt the carry–over provisions by reference to the provisions treated in the bill. Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266–2263
E–mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB–3394/P1dn
JK:jld:rs

October 21, 2003

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Legislative Attorney
Phone: (608) 266–2263
E–mail: joseph.kreye@legis.state.wi.us

State of Wisconsin
2003 – 2004 LEGISLATURE

LRB–3394/P1
JK:jld:rs

RMR

~~PRELIMINARY DRAFT – NOT READY FOR INTRODUCTION~~

in 10-30-03

due Friday 10-31

Regen

AN ACT ***to amend*** 71.07 (2), 71.07 (2dr) (f), 71.07 (3s) (c) 1., 71.28 (1) (b), 71.28 (3) (c) 1., 71.28 (4) (f), 71.47 (1) (b), 71.47 (3) (c) 1. and 71.47 (4) (f) of the statutes; **relating to:** extending tax credit carry–over provisions for income tax and franchise tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, generally, if an income or franchise tax credit claimed by a business exceeds the tax liability of the business for the taxable year, the state will not issue a refund check, but the business may claim the unused balance of the credit against its tax liability for up to 15 subsequent taxable years. Under this bill, a business may claim the unused balance of any income or franchise tax credit against its tax liability for up to 20 subsequent taxable years. The bill applies to all credits related to development zones, to the community development authority credit, to the research credit, to the supplemental federal historic rehabilitation credit, and to the manufacturing sales tax credit.

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(1) This act first applies, for corporations and insurance companies, to credits computed for taxable years beginning on January 1, 1988, and, for individuals, tax–option corporations, partnerships, and limited liability companies, to credits computed for taxable years beginning on January 1, 1998.

(END)

LR13

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

December 15, 2003

MEMORANDUM

To: Representative Wieckert

From: Joseph T. Kreye, Legislative Attorney, (608) 266–2263

Subject: Technical Memorandum to (LRB 03–3394/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

LRB

MEMORANDUM

November 10, 2003

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on LRB 3394/1: Expand Tax Credit Carry Forward to 20 Years

For individuals, tax-option corporations, partnerships, and limited liability companies, only the manufacturer's sales tax credit under sec. 71.07(3s) should have the initial applicability date of credits computed for taxable years beginning on January 1, 1998. For all other credits, the change should apply to credits computed for taxable years beginning on January 1, 1988.

If you have questions regarding this technical memorandum, please contact Pam Walgren at 266-7817.

Memo

To: Senator ☐ Representative ☒ Wieckert / Scott Becher (The Draft's Requester)

Per your request: ... the attached fiscal estimate was prepared for your unintroduced 2003 draft.

LRB Number: LRB -3394

Version: "/ 1 **"**

Fiscal Estimate Prepared By: (agency abbr.) DOR

If you have questions about the enclosed fiscal estimate, you may contact the state agency representative that prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.

Entered In Computer And Copy Sent To Requester Via E–Mail: 12 / 15 / 2003

* *

To: LRB – Legal Section PA's

Subject: *Fiscal Estimate Received For An Unintroduced Draft*

> ***If redrafted*** *... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version that this fiscal estimate was based on), and before the markup of the draft on the updated version.*

> ***If introduced*** *... and the version of the attached fiscal estimate is for a* ***previous version*** *... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version that this fiscal estimate was based on), and before the markup of the draft on the updated version. Have Mike (or Lynn) get the ball rolling on getting a fiscal estimate prepared for the introduced version.*

> ***If introduced*** *... and the version of the attached fiscal estimate is for the* ***current version*** *... please write the draft's introduction number below and give to Mike (or Lynn) to process.*

THIS DRAFT WAS INTRODUCED AS: 2003 AB-704

Emery, Lynn

From: Emery, Lynn
Sent: Monday, December 15, 2003 4:03 PM
To: Rep.Wieckert
Cc: Becher, Scott
Subject: LRB-3394/1 (FE by DOR - attached - for your review)

03-3394feDOR.pdf

Lynn Emery
Program Assistant
Legislative Reference Bureau
608-266-3561
lynn.emery@legis.state.wi.us