

2003 DRAFTING REQUEST

Bill

Received: **08/19/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Sheila Harsdorf (608) 266-7745**

By/Representing: **Christian Schneider**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters: **jkreye**

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

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Harsdorf@legis.state.wi.us**

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

Pre Topic:

No specific pre topic given

Topic:

Changes to technology zones tax credit

Instructions:

See Attached. Based on s00139/1

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>
/?	mshovers 09/11/2003	wjackson 09/11/2003		_____			State
/1			pgreensl 09/11/2003	_____	lnorthro 09/11/2003	lemery 09/12/2003	

FE Sent For:

<END>

At
intro.

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COMPANION to -3214/2

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1/1	MES	9/11/03	PG	self			

1/1 mshovers

1 WLJ 9/11

9/19 PG

9/19 self

1/1 MES 9/11/03

FE Sent For:

<END>

Shovers, Marc

From: Schneider, Christian
Sent: Monday, August 11, 2003 11:03 AM
To: Shovers, Marc
Subject: Tech Zone Credit Bill

Marc,

I just talked to Anne in Scott Suder's office, and she told me that you were working on drafting a new tech zone credit bill to replace Assembly Bill 299. As Sheila is the Senate author of the bill, we would also like a Senate version of the bill drafted for us as soon as the Assembly version is done. From what I understand, the Assembly version is due for a hearing on Thursday, pending some last minute changes.

Thanks.

Christian Schneider
Committee Clerk, Senate Committee on Higher Education and Tourism
Staff, Joint Committee on Finance
Office of State Senator Sheila Harsdorf
(608)266-7745
christian.schneider@legis.state.wi.us

**ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2003 ASSEMBLY BILL 299**

1 **AN ACT** *to renumber and amend* 560.96 (1); *to amend* 71.07 (3g) (a) 2., 71.07
2 (3g) (a) 3., 71.28 (3g) (a) 2., 71.28 (3g) (a) 3., 71.47 (3g) (a) 2. and 71.47 (3g) (a)
3 3.; and *to create* 71.07 (3g) (e), 71.07 (3g) (f), 71.28 (3g) (e), 71.28 (3g) (f), 71.47
4 (3g) (e), 71.47 (3g) (f), 560.96 (1) (a), 560.96 (1) (b) and 560.96 (5) (j) of the
5 statutes; **relating to:** changing the method of calculating the technology zones
6 tax credit.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

7 **SECTION 1.** 71.07 (3g) (a) 2. of the statutes is amended to read:
8 71.07 (3g) (a) 2. ~~The amount of income and franchise taxes imposed under s.~~
9 71.02 that the business paid in the taxable year Ten percent of the amount of capital
10 investments that are made by the business in the technology zone in the year to
11 which the claim relates.

1 **SECTION 2.** 71.07 (3g) (a) 3. of the statutes is amended to read:

2 71.07 (3g) (a) 3. ~~The amount of sales and use taxes imposed under ss. 77.52,~~
3 ~~77.53, and 77.71 that the business paid in the taxable year~~ Five percent of the
4 amount that is spent on wages for full-time jobs that are created in the year to which
5 the claim relates in the technology zone. “Full-time job” has the meaning given in
6 s. 560.96 (1) (a).

7 **SECTION 3.** 71.07 (3g) (e) of the statutes is created to read:

8 71.07 (3g) (e) 1. No amount described under par. (a) 2. may be used in the
9 calculation of a credit under this subsection if that amount is used in the calculation
10 of any other credit under this chapter.

11 2. The investments that relate to the amount described under par. (a) 2. for
12 which a claimant makes a claim under this subsection must be retained for use in
13 the technology zone for the period during which the claimant’s business is certified
14 under s. 560.96 (3).

15 **SECTION 4.** 71.07 (3g) (f) of the statutes is created to read:

16 71.07 (3g) (f) No credit may be allowed under this subsection unless the
17 claimant includes with the claimant’s return:

18 1. A copy of a verification from the department of commerce that the claimant’s
19 business is certified under s. 560.96 (3) and that the business and the department
20 of commerce have entered into an agreement under s. 560.96 (3) (d).

21 2. A statement from the department of commerce verifying the purchase price
22 of the investment described under par. (a) 2. and verifying that the investment
23 fulfills the requirement under par. (e) 2.

24 **SECTION 5.** 71.28 (3g) (a) 2. of the statutes is amended to read:

1 71.28 (3g) (a) 2. ~~The amount of income and franchise taxes imposed under s.~~
2 71.23 that the business paid in the taxable year Ten percent of the amount of capital
3 investments that are made by the business in the technology zone in the year to
4 which the claim relates.

5 **SECTION 6.** 71.28 (3g) (a) 3. of the statutes is amended to read:

6 71.28 (3g) (a) 3. ~~The amount of sales and use taxes imposed under ss. 77.52,~~
7 77.53, and 77.71 that the business paid in the taxable year Five percent of the
8 amount that is spent on wages for full-time jobs that are created in the year to which
9 the claim relates in the technology zone. “Full-time job” has the meaning given in
10 s. 560.96 (1) (a).

11 **SECTION 7.** 71.28 (3g) (e) of the statutes is created to read:

12 71.28 (3g) (e) 1. No amount described under par. (a) 2. may be used in the
13 calculation of a credit under this subsection if that amount is used in the calculation
14 of any other credit under this chapter.

15 2. The investments that relate to the amount described under par. (a) 2. for
16 which a claimant makes a claim under this subsection must be retained for use in
17 the technology zone for the period during which the claimant’s business is certified
18 under s. 560.96 (3).

19 **SECTION 8.** 71.28 (3g) (f) of the statutes is created to read:

20 71.28 (3g) (f) No credit may be allowed under this subsection unless the
21 claimant includes with the claimant’s return:

22 1. A copy of a verification from the department of commerce that the claimant’s
23 business is certified under s. 560.96 (3) and that the business and the department
24 of commerce have entered into an agreement under s. 560.96 (3) (d).

1 2. A statement from the department of commerce verifying the purchase price
2 of the investment described under par. (a) 2. and verifying that the investment
3 fulfills the requirement under par. (e) 2.

4 **SECTION 9.** 71.47 (3g) (a) 2. of the statutes is amended to read:

5 71.47 (3g) (a) 2. ~~The amount of income and franchise taxes imposed under s.~~
6 ~~71.43 that the business paid in the taxable year~~ Ten percent of the amount of capital
7 investments that are made by the business in the technology zone in the year to
8 which the claim relates.

9 **SECTION 10.** 71.47 (3g) (a) 3. of the statutes is amended to read:

10 71.47 (3g) (a) 3. ~~The amount of sales and use taxes imposed under ss. 77.52,~~
11 ~~77.53, and 77.71 that the business paid in the taxable year~~ Five percent of the
12 amount that is spent on wages for full-time jobs that are created in the year to which
13 the claim relates in the technology zone. “Full-time job” has the meaning given in
14 s. 560.96 (1) (a).

15 **SECTION 11.** 71.47 (3g) (e) of the statutes is created to read:

16 71.47 (3g) (e) 1. No amount described under par. (a) 2. may be used in the
17 calculation of a credit under this subsection if that amount is used in the calculation
18 of any other credit under this chapter.

19 2. The investments that relate to the amount described under par. (a) 2. for
20 which a claimant makes a claim under this subsection must be retained for use in
21 the technology zone for the period during which the claimant’s business is certified
22 under s. 560.96 (3).

23 **SECTION 12.** 71.47 (3g) (f) of the statutes is created to read:

24 71.47 (3g) (f) No credit may be allowed under this subsection unless the
25 claimant includes with the claimant’s return:

1 1. A copy of a verification from the department of commerce that the claimant's
2 business is certified under s. 560.96 (3) and that the business and the department
3 of commerce have entered into an agreement under s. 560.96 (3) (d).

4 2. A statement from the department of commerce verifying the purchase price
5 of the investment described under par. (a) 2. and verifying that the investment
6 fulfills the requirement under par. (e) 2.

7 **SECTION 13.** 560.96 (1) of the statutes is renumbered 560.96 (1) (intro.) and
8 amended to read:

9 560.96 (1) (intro.) In this section, ~~“tax credit” means a credit under s. 71.07~~
10 ~~(2di), (2dm), (2dx), or (3g), 71.28 (1di), (1dm), (1dx), or (3g), or 71.47 (1di), (1dm),~~
11 ~~(1dx), or (3g).~~

12 **SECTION 14.** 560.96 (1) (a) of the statutes is created to read:

13 560.96 (1) (a) “Full-time job” means a regular, nonseasonal full-time position
14 in which an individual, as a condition of employment, is required to work at least
15 2,080 hours per year, subject to sub. (5) (j), including paid leave and holidays, and for
16 which the individual receives pay that is equal to at least 200% of the federal
17 minimum wage and receives benefits that are not required by federal or state law.
18 “Full-time job” does not include initial training before an employment position
19 begins.

20 **SECTION 15.** 560.96 (1) (b) of the statutes is created to read:

21 560.96 (1) (b) “Tax credit” means a credit under s. 71.07 (2di), (2dm), (2dx), or
22 (3g), 71.28 (1di), (1dm), (1dx), or (3g), or 71.47 (1di), (1dm), (1dx), or (3g).

23 **SECTION 16.** 560.96 (5) (j) of the statutes is created to read:

24 560.96 (5) (j) The number of hours an individual is required to work for his or
25 her employment to be considered a full-time job. The department may reduce the

1 number of hours specified in sub. (1) (a) to be considered a full-time job based on the
2 normal work week of a certified business.

3 **SECTION 17. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1, 2002.

5 (END)



State of Wisconsin
2003 - 2004 LEGISLATURE

-3136/1
LRB-8214/2

MES/RJM/JK:wlj:jf

R MNR

2003 BILL

WANTED
FRT Am.
9/12

repen

1 AN ACT to renumber and amend 71.07 (3g) (a) 2., 71.28 (3g) (a) 2., 71.47 (3g)
2 (a) 2. and 560.96 (1); to amend 71.07 (3g) (a) 3., 71.28 (3g) (a) 3., 71.47 (3g) (a)
3 3. and 560.96 (3) (b) 1.; and to create 71.07 (3g) (a) 2. a., 71.07 (3g) (a) 2. b., 71.07
4 (3g) (e), 71.07 (3g) (f), 71.28 (3g) (a) 2. a., 71.28 (3g) (a) 2. b., 71.28 (3g) (e), 71.28
5 (3g) (f), 71.47 (3g) (a) 2. a., 71.47 (3g) (a) 2. b., 71.47 (3g) (e), 71.47 (3g) (f), 560.96
6 (1) (a), 560.96 (1) (b) and 560.96 (5) (j) of the statutes; relating to: the method
7 of calculating technology zone tax credits and the certification of businesses
8 under the technology zone program.

Analysis by the Legislative Reference Bureau

Under current law, a business that is located in a technology zone and certified by the Department of Commerce (Commerce) to receive tax credits may claim the credits in an amount, as adjusted by Commerce, that is equal to the sum of the property taxes, income and franchise taxes, and sales and use taxes that the business paid in the taxable year. One factor Commerce must consider in determining whether to certify a business is the number of new jobs the business is likely to create. Under current law, generally, partnerships, limited liability companies, and tax-option corporations do not pay income or franchise taxes, but, instead, pass their tax liability on to their partners, members, and shareholders who report the income received from such entities.

BILL

Under this bill, the credit may be claimed in an amount, as adjusted by Commerce, that is equal to the sum of the real and personal property taxes that the business paid in the taxable year, an amount equal to 10 percent of the amount of capital investments that are made by the business in the technology zone, and an amount equal to 15 percent of the amount that is spent for the first 12 months of wages for each full-time job that is created in a technology zone after certification. Capital investments mean the purchase price of depreciable, tangible personal property and the amount that is expended to acquire, construct, rehabilitate, remodel, or repair real property in a technology zone.

The bill requires that capital investments, for which a credit is claimed, must be used in the technology zone during the period that the business is certified by Commerce. The bill also requires that the claimant must submit verification to the Department of Revenue that Commerce has certified the claimant's business, and that Commerce has verified the price and the location of the investments for which a credit is claimed. In addition, this bill specifies that, in determining whether to certify a business, Commerce must consider the number of full-time jobs the business is likely to create. The bill defines "full-time job," with certain exceptions, to mean a regular, nonseasonal full-time position in which an individual, as a condition of employment, is required to work at least 2,080 hours per year, including paid leave and holidays, and for which the individual is paid at least 200 percent of the federal minimum wage and receives benefits that are not required by federal or state law.

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:

1 **SECTION 1.** 71.07 (3g) (a) 2. of the statutes is renumbered 71.07 (3g) (a) 2. (intro.)

2 and amended to read:

3 71.07 (3g) (a) 2. (intro.) ~~The amount of income and franchise taxes imposed~~
4 ~~under s. 71.02 that the business paid in the taxable year.~~ Ten percent of the following
5 amounts of capital investments that are made by the business in the technology zone
6 in the year to which the claim relates:

7 **SECTION 2.** 71.07 (3g) (a) 2. a. of the statutes is created to read:

8 71.07 (3g) (a) 2. a. The purchase price of depreciable, tangible personal
9 property.

BILL

1 **SECTION 3.** 71.07 (3g) (a) 2. b. of the statutes is created to read:

2 71.07 (3g) (a) 2. b. The amount expended to acquire, construct, rehabilitate,
3 remodel, or repair real property in a technology zone.

4 **SECTION 4.** 71.07 (3g) (a) 3. of the statutes is amended to read:

5 71.07 (3g) (a) 3. ~~The amount of sales and use taxes imposed under ss. 77.52,~~
6 ~~77.53, and 77.71 that the business paid in the taxable year~~ Fifteen percent of the
7 amount that is spent for the first 12 months of wages for each full-time job that is
8 created in a technology zone after certification. “Full-time job” has the meaning
9 given in s. 560.96 (1) (a).

10 **SECTION 5.** 71.07 (3g) (e) of the statutes is created to read:

11 71.07 (3g) (e) 1. No amount described under par. (a) 2. may be used in the
12 calculation of a credit under this subsection if that amount is used in the calculation
13 of any other credit under this chapter.

14 2. The investments that relate to the amount described under par. (a) 2. for
15 which a claimant makes a claim under this subsection must be retained for use in
16 the technology zone for the period during which the claimant’s business is certified
17 under s. 560.96 (3).

18 **SECTION 6.** 71.07 (3g) (f) of the statutes is created to read:

19 71.07 (3g) (f) No credit may be allowed under this subsection unless the
20 claimant includes with the claimant’s return:

21 1. A copy of a verification from the department of commerce that the claimant’s
22 business is certified under s. 560.96 (3) and that the business and the department
23 of commerce have entered into an agreement under s. 560.96 (3) (d).

BILL**SECTION 6**

1 2. A statement from the department of commerce verifying the purchase price
2 of the investment described under par. (a) 2. and verifying that the investment
3 fulfills the requirement under par. (e) 2.

4 **SECTION 7.** 71.28 (3g) (a) 2. of the statutes is renumbered 71.28 (3g) (a) 2. (intro.)
5 and amended to read:

6 71.28 (3g) (a) 2. (intro.) ~~The amount of income and franchise taxes imposed~~
7 ~~under s. 71.23 that the business paid in the taxable year.~~ Ten percent of the following
8 amounts of capital investments that are made by the business in the technology zone
9 in the year to which the claim relates:

10 **SECTION 8.** 71.28 (3g) (a) 2. a. of the statutes is created to read:

11 71.28 (3g) (a) 2. a. The purchase price of depreciable, tangible personal
12 property.

13 **SECTION 9.** 71.28 (3g) (a) 2. b. of the statutes is created to read:

14 71.28 (3g) (a) 2. b. The amount expended to acquire, construct, rehabilitate,
15 remodel, or repair real property in a technology zone.

16 **SECTION 10.** 71.28 (3g) (a) 3. of the statutes is amended to read:

17 71.28 (3g) (a) 3. ~~The amount of sales and use taxes imposed under ss. 77.52,~~
18 ~~77.53, and 77.71 that the business paid in the taxable year~~ Fifteen percent of the
19 amount that is spent for the first 12 months of wages for each full-time job that is
20 created in a technology zone after certification. "Full-time job" has the meaning
21 given in s. 560.96 (1) (a).

22 **SECTION 11.** 71.28 (3g) (e) of the statutes is created to read:

23 71.28 (3g) (e) 1. No amount described under par. (a) 2. may be used in the
24 calculation of a credit under this subsection if that amount is used in the calculation
25 of any other credit under this chapter.

BILL

1 2. The investments that relate to the amount described under par. (a) 2. for
2 which a claimant makes a claim under this subsection must be retained for use in
3 the technology zone for the period during which the claimant's business is certified
4 under s. 560.96 (3).

5 **SECTION 12.** 71.28 (3g) (f) of the statutes is created to read:

6 71.28 (3g) (f) No credit may be allowed under this subsection unless the
7 claimant includes with the claimant's return:

8 1. A copy of a verification from the department of commerce that the claimant's
9 business is certified under s. 560.96 (3) and that the business and the department
10 of commerce have entered into an agreement under s. 560.96 (3) (d).

11 2. A statement from the department of commerce verifying the purchase price
12 of the investment described under par. (a) 2. and verifying that the investment
13 fulfills the requirement under par. (e) 2.

14 **SECTION 13.** 71.47 (3g) (a) 2. of the statutes is renumbered 71.47 (3g) (a) 2.
15 (intro.) and amended to read:

16 71.47 (3g) (a) 2. (intro.) ~~The amount of income and franchise taxes imposed~~
17 ~~under s. 71.43 that the business paid in the taxable year. Ten percent of the following~~
18 amounts of capital investments that are made by the business in the technology zone
19 in the year to which the claim relates:

20 **SECTION 14.** 71.47 (3g) (a) 2. a. of the statutes is created to read:

21 71.47 (3g) (a) 2. a. The purchase price of depreciable, tangible personal
22 property.

23 **SECTION 15.** 71.47 (3g) (a) 2. b. of the statutes is created to read:

24 71.47 (3g) (a) 2. b. The amount expended to acquire, construct, rehabilitate,
25 remodel, or repair real property in a technology zone.

BILL

1 **SECTION 16.** 71.47 (3g) (a) 3. of the statutes is amended to read:

2 71.47 (3g) (a) 3. ~~The amount of sales and use taxes imposed under ss. 77.52,~~
3 ~~77.53, and 77.71 that the business paid in the taxable year~~ Fifteen percent of the
4 amount that is spent for the first 12 months of wages for each full-time job that is
5 created in a technology zone after certification. “Full-time job” has the meaning
6 given in s. 560.96 (1) (a).

7 **SECTION 17.** 71.47 (3g) (e) of the statutes is created to read:

8 71.47 (3g) (e) 1. No amount described under par. (a) 2. may be used in the
9 calculation of a credit under this subsection if that amount is used in the calculation
10 of any other credit under this chapter.

11 2. The investments that relate to the amount described under par. (a) 2. for
12 which a claimant makes a claim under this subsection must be retained for use in
13 the technology zone for the period during which the claimant’s business is certified
14 under s. 560.96 (3).

15 **SECTION 18.** 71.47 (3g) (f) of the statutes is created to read:

16 71.47 (3g) (f) No credit may be allowed under this subsection unless the
17 claimant includes with the claimant’s return:

18 1. A copy of a verification from the department of commerce that the claimant’s
19 business is certified under s. 560.96 (3) and that the business and the department
20 of commerce have entered into an agreement under s. 560.96 (3) (d).

21 2. A statement from the department of commerce verifying the purchase price
22 of the investment described under par. (a) 2. and verifying that the investment
23 fulfills the requirement under par. (e) 2.

24 **SECTION 19.** 560.96 (1) of the statutes is renumbered 560.96 (1) (intro.) and
25 amended to read:

BILL

1 560.96 (1) (intro.) In this section, ~~“tax credit” means a credit under s. 71.07~~
2 ~~(2di), (2dm), (2dx), or (3g), 71.28 (1di), (1dm), (1dx), or (3g), or 71.47 (1di), (1dm),~~
3 ~~(1dx), or (3g).~~

4 **SECTION 20.** 560.96 (1) (a) of the statutes is created to read:

5 560.96 (1) (a) “Full-time job” means a regular, nonseasonal full-time position
6 in which an individual, as a condition of employment, is required to work at least
7 2,080 hours per year, subject to sub. (5) (j), including paid leave and holidays, and for
8 which the individual receives pay that is equal to at least 200% of the federal
9 minimum wage and receives benefits that are not required by federal or state law.
10 “Full-time job” does not include initial training before an employment position
11 begins.

12 **SECTION 21.** 560.96 (1) (b) of the statutes is created to read:

13 560.96 (1) (b) “Tax credit” means a credit under s. 71.07 (2di), (2dm), (2dx), or
14 (3g), 71.28 (1di), (1dm), (1dx), or (3g), or 71.47 (1di), (1dm), (1dx), or (3g).

15 **SECTION 22.** 560.96 (3) (b) 1. of the statutes is amended to read:

16 560.96 (3) (b) 1. How many new full-time jobs the business is likely to create.

17 **SECTION 23.** 560.96 (5) (j) of the statutes is created to read:

18 560.96 (5) (j) The number of hours an individual is required to work for his or
19 her employment to be considered a full-time job. The department may reduce the
20 number of hours specified in sub. (1) (a) to be considered a full-time job based on the
21 normal work week of a certified business to 1,820 hours.

22 **SECTION 24. Initial applicability.**

23 (1) This act first applies to taxable years beginning on January 1, 2002.

24

(END)

Emery, Lynn

From: Wuebke, Matt
Sent: Friday, September 12, 2003 9:28 AM
To: LRB.Legal
Subject: Draft review: LRB 03-3136/1 Topic: Changes to technology zones tax credit

It has been requested by <Wuebke, Matt> that the following draft be jacketed for the SENATE:

Draft review: LRB 03-3136/1 Topic: Changes to technology zones tax credit