

2007 ASSEMBLY BILL 222

March 27, 2007 – Introduced by Representatives WIECKERT, TURNER, GUNDRUM, FIELDS, HINES, MUSSER, MOLEPSKE, NYGREN, TRAVIS, PETROWSKI, GRONEMUS, ALBERS, ZIEGELBAUER, HEBL, OWENS, LOTHIAN, GUNDERSON, KLEEFISCH, MURSAU, NERISON and M. WILLIAMS, cosponsored by Senators COGGS, LEIBHAM, LAZICH, ROESSLER, SCHULTZ and DARLING. Referred to Committee on Jobs and The Economy.

1 **AN ACT** *to amend* 71.07 (2dx) (a) 5., 71.28 (1dx) (a) 5. and 71.47 (1dx) (a) 5. of the
2 statutes; **relating to:** development zone tax credits for providing full-time jobs
3 to veterans of the United States armed forces.

Analysis by the Legislative Reference Bureau

Under current law, a business that is located in an area designated by the federal government as an economic revitalization area may claim up to \$8,000 in tax credits for each member of a targeted group that the business employs in a full-time job. Under current law, a member of a targeted group includes an economically disadvantaged veteran. Under this bill, a member of a targeted group also includes a person who has served under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least one year or, if the active duty service was less than one year, who was honorably discharged for a service-connected disability, for a disability subsequently adjudicated to be a service-connected disability, for reasons of hardship, or due to a reduction in the U.S. armed forces.

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:

ASSEMBLY BILL 222**SECTION 1**

1 **SECTION 1.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

2 71.07 **(2dx)** (a) 5. “Member of a targeted group” means a person who resides
3 in an area designated by the federal government as an economic revitalization area,
4 a person who is employed in an unsubsidized job but meets the eligibility
5 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
6 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who
7 is eligible for child care assistance under s. 49.155, a person who is a vocational
8 rehabilitation referral, an economically disadvantaged youth, an economically
9 disadvantaged veteran, a person who has served under honorable conditions in the
10 U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least
11 one year or, if the active duty service was less than one year, who was honorably
12 discharged for a service-connected disability, for a disability subsequently
13 adjudicated to be a service-connected disability, for reasons of hardship, or due to a
14 reduction in the U.S. armed forces, a supplemental security income recipient, a
15 general assistance recipient, an economically disadvantaged ex-convict, a qualified
16 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
17 defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified
18 in the manner under sub. (2dj) (am) 3. by a designated local agency, as defined in sub.
19 (2dj) (am) 2.

20 **SECTION 2.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

21 71.28 **(1dx)** (a) 5. “Member of a targeted group” means a person who resides
22 in an area designated by the federal government as an economic revitalization area,
23 a person who is employed in an unsubsidized job but meets the eligibility
24 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
25 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who

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1 is eligible for child care assistance under s. 49.155, a person who is a vocational
2 rehabilitation referral, an economically disadvantaged youth, an economically
3 disadvantaged veteran, a person who has served under honorable conditions in the
4 U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least
5 one year or, if the active duty service was less than one year, who was honorably
6 discharged for a service-connected disability, for a disability subsequently
7 adjudicated to be a service-connected disability, for reasons of hardship, or due to a
8 reduction in the U.S. armed forces, a supplemental security income recipient, a
9 general assistance recipient, an economically disadvantaged ex-convict, a qualified
10 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
11 defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified
12 in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub.
13 (1dj) (am) 2.

14 **SECTION 3.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

15 71.47 **(1dx)** (a) 5. “Member of a targeted group” means a person who resides
16 in an area designated by the federal government as an economic revitalization area,
17 a person who is employed in an unsubsidized job but meets the eligibility
18 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
19 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who
20 is eligible for child care assistance under s. 49.155, a person who is a vocational
21 rehabilitation referral, an economically disadvantaged youth, an economically
22 disadvantaged veteran, a person who has served under honorable conditions in the
23 U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least
24 one year or, if the active duty service was less than one year, who was honorably
25 discharged for a service-connected disability, for a disability subsequently

ASSEMBLY BILL 222**SECTION 3**

1 adjudicated to be a service-connected disability, for reasons of hardship, or due to a
2 reduction in the U.S. armed forces, a supplemental security income recipient, a
3 general assistance recipient, an economically disadvantaged ex-convict, a qualified
4 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
5 defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified
6 in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub.
7 (1dj) (am) 2.

8 **SECTION 4. Initial applicability.**

9 (1) This act first applies to taxable years beginning on January 1 of the year
10 in which this subsection takes effect, except that if this subsection takes effect after
11 July 31 this act first applies to taxable years beginning on January 1 of the year
12 following the year in which this subsection takes effect.

13 (END)