



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-0722/1

JK:kjf:js

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RMR

DOA:.....Easton, BB0162 - Changes to enterprise zone jobs credits
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 12-6-06

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1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

This bill makes technical corrections to the enterprise zone jobs income and franchise tax credits in order to simplify the administration of the credits.

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:

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

3 71.07 (3w) (b) 1. a. The claimant's zone payroll in the taxable year, minus the
4 claimant's zone payroll number of full-time employees that the claimant employed
5 in the enterprise zone in the taxable year minus the number of full-time employees
6 that the claimant employed in the area that comprises the enterprise zone in the base
7 year.

1 ~~SECTION 2. 71.07 (3w) (b) 1. b. of the statutes is amended to read:~~

2 ~~71.07 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the~~
3 ~~claimant's state payroll number of full-time employees that the claimant employed~~
4 ~~in the state in the taxable year minus the number of full-time employees that the~~
5 ~~claimant employed in the state in the base year.~~

6 ~~SECTION 3. 71.07 (3w) (b) 2. of the statutes is amended to read:~~

7 ~~71.07 (3w) (b) 2. Subtract the number of full-time employees that the claimant~~
8 ~~employed in the area that comprises the enterprise zone in the base year from~~
9 ~~Determine the claimant's average zone payroll in the taxable year by dividing the~~
10 ~~claimant's total zone payroll in the taxable year by the number of full-time~~
11 ~~employees that the claimant employed in the enterprise zone in the taxable year.~~

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12 SECTION 4. 71.07 (3w) (b) 3. of the statutes is amended to read:

13 71.07 (3w) (b) 3. Multiply Subtract \$30,000 from the amount determined under
14 subd. 2., but not an amount less than zero, by \$30,000.

15 SECTION 5. 71.07 (3w) (b) 4. of the statutes is amended to read:

16 71.07 (3w) (b) 4. Subtract Multiply the amount determined under subd. 3. from
17 by the amount determined under subd. 1.

18 ~~SECTION 6. 71.07 (3w) (bm) 3. of the statutes is renumbered 71.07 (3w) (bm) 3.~~
19 ~~(intro.) and amended to read:~~

20 ~~71.07 (3w) (bm) 3. (intro.) If all of the claimant's payroll is zone payroll and all~~
21 ~~of the claimant's business-related property is located in a an enterprise zone, all of~~
22 ~~the following:~~

23 ~~a. The amount obtained by multiplying 20 percent of the sum of the claimant's~~
24 ~~zone payroll in the taxable year and the adjusted basis of the claimant's property at~~

1 ~~the time that the property is first placed in service in the enterprise zone by 6.5~~
2 ~~percent.~~

3 **SECTION 7.** 71.07 (3w) (bm) 3. b. of the statutes is created to read:

4 71.07 (3w) (bm) 3. b. In the first taxable year that the claimant is eligible to
5 claim a credit under this subsection, the amount obtained by multiplying 20 percent
6 of the adjusted basis of the claimant's property at the time that the property is first
7 placed in service in the enterprise zone by 6.5 percent. In taxable years following the
8 first taxable year that the claimant is eligible to claim a credit under this subsection,
9 the amount obtained by multiplying 20 percent of the claimant's capital
10 expenditures for property placed in service in the enterprise zone in the taxable year
11 by 6.5 percent.

12 **SECTION 8.** 71.07 (3w) (bm) 4. of the statutes is amended to read:

13 71.07 (3w) (bm) 4. The Except for payroll costs that are used as the basis for
14 a claim under par. (b) or subd. 3. a., the amount the claimant paid in the taxable year
15 to upgrade or improve the job-related skills of any of the claimant's full-time
16 employees, to train any of the claimant's full-time employees on the use of new
17 job-related technologies, or to train provide job-related training to any full-time
18 employee whose employment with the claimant represents the employee's first
19 full-time job. This subdivision does not apply to employees who do not work in -a-
20 an enterprise zone.

21 **SECTION 9.** 71.28 (3w) (b) 1. a. of the statutes is amended to read:

22 71.28 (3w) (b) 1. a. The claimant's zone payroll in the taxable year, minus the
23 claimant's zone payroll number of full-time employees that the claimant employed
24 in the enterprise zone in the taxable year minus the number of full-time employees

1 that the claimant employed in the area that comprises the enterprise zone in the base
2 year.

3 **SECTION 10.** 71.28 (3w) (b) 1. b. of the statutes is amended to read:

4 71.28 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the
5 claimant's state payroll number of full-time employees that the claimant employed
6 in the state in the taxable year minus the number of full-time employees that the
7 claimant employed in the state in the base year.

8 **SECTION 11.** 71.28 (3w) (b) 2. of the statutes is amended to read:

9 71.28 (3w) (b) 2. ~~Subtract the number of full-time employees that the claimant~~
10 ~~employed in the area that comprises the enterprise zone in the base year from~~
11 Determine the claimant's average zone payroll in the taxable year by dividing the
12 claimant's total zone payroll in the taxable year by the number of full-time
13 employees that the claimant employed in the enterprise zone in the taxable year.

14 **SECTION 12.** 71.28 (3w) (b) 3. of the statutes is amended to read:

15 71.28 (3w) (b) 3. ~~Multiply Subtract \$30,000 from~~ the amount determined under
16 ~~subd. 2., but not an amount less than zero, by \$30,000.~~

17 **SECTION 13.** 71.28 (3w) (b) 4. of the statutes is amended to read:

18 71.28 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~
19 by the amount determined under subd. 1.

20 **SECTION 14.** 71.28 (3w) (bm) 3. of the statutes is renumbered 71.28 (3w) (bm)
21 3. (intro.) and amended to read:

22 71.28 (3w) (bm) 3. (intro.) ~~If all of the claimant's payroll is zone payroll and all~~
23 ~~of the claimant's business-related property is located in a~~ an enterprise zone, all of
24 the following:

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1 a. The amount obtained by multiplying 20 percent of the sum of the claimant's
2 zone payroll in the taxable year and the adjusted basis of the claimant's property at
3 the time that the property is first placed in service in the enterprise zone by 7.9
4 percent.

5 **SECTION 15.** 71.28 (3w) (bm) 3. b. of the statutes is created to read:

6 71.28 (3w) (bm) 3. b. In the first taxable year that the claimant is eligible to
7 claim a credit under this subsection, the amount obtained by multiplying 20 percent
8 of the adjusted basis of the claimant's property at the time that the property is first
9 placed in service in the enterprise zone by 6.5 percent. In taxable years following the
10 first taxable year that the claimant is eligible to claim a credit under this subsection,
11 the amount obtained by multiplying 20 percent of the claimant's capital
12 expenditures for property placed in service in the enterprise zone in the taxable year
13 by 7.9 percent.

14 **SECTION 16.** 71.28 (3w) (bm) 4. of the statutes is amended to read:

15 71.28 (3w) (bm) 4. The Except for payroll costs that are used as the basis for
16 a claim under par. (b) or subd. 3. a., the amount the claimant paid in the taxable year
17 to upgrade or improve the job-related skills of any of the claimant's full-time
18 employees, to train any of the claimant's full-time employees on the use of new
19 job-related technologies, or to train provide job-related training to any full-time
20 employee whose employment with the claimant represents the employee's first
21 full-time job. This subdivision does not apply to employees who do not work in -a-
22 an enterprise zone.

23 **SECTION 17.** 71.47 (3w) (b) 1. a. of the statutes is amended to read:

24 71.47 (3w) (b) 1. a. The claimant's zone payroll in the taxable year, minus the
25 claimant's zone payroll number of full-time employees that the claimant employed

1 in the enterprise zone in the taxable year minus the number of full-time employees
2 that the claimant employed in the area that comprises the enterprise zone in the base
3 year.

4 SECTION 18. 71.47 (3w) (b) 1. b. of the statutes is amended to read:

5 71.47 (3w) (b) 1. b. ~~The claimant's state payroll in the taxable year, minus the~~
6 ~~claimant's state payroll~~ number of full-time employees that the claimant employed
7 in the state in the taxable year minus the number of full-time employees that the
8 claimant employed in the state in the base year.

9 SECTION 19. 71.47 (3w) (b) 2. of the statutes is amended to read:

10 71.47 (3w) (b) 2. ~~Subtract the number of full-time employees that the claimant~~
11 ~~employed in the area that comprises the enterprise zone in the base year from~~
12 Determine the claimant's average zone payroll in the taxable year by dividing the
13 claimant's total zone payroll in the taxable year by the number of full-time
14 employees that the claimant employed in the enterprise zone in the taxable year.

15 SECTION 20. 71.47 (3w) (b) 3. of the statutes is amended to read:

16 71.47 (3w) (b) 3. ~~Multiply~~ Subtract \$30,000 from the amount determined under
17 subd. 2., but not an amount less than zero, by \$30,000.

18 SECTION 21. 71.47 (3w) (b) 4. of the statutes is amended to read:

19 71.47 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~
20 by the amount determined under subd. 1.

21 SECTION 22. 71.47 (3w) (bm) 3. of the statutes is renumbered 71.47 (3w) (bm)
22 3. (intro.) and amended to read:

23 71.47 (3w) (bm) 3. (intro.) If all of the claimant's payroll is zone payroll and all
24 of the claimant's business-related property is located in ~~a~~ an enterprise zone, all of
25 the following:

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6-14

1 a. ~~The amount obtained by multiplying 20 percent of the sum of the claimant's~~
2 ~~zone payroll in the taxable year and the adjusted basis of the claimant's property at~~
3 ~~the time that the property is first placed in service in the enterprise zone by 7.9~~
4 ~~percent.~~

5 **SECTION 23.** 71.47 (3w) (bm) 3. b. of the statutes is created to read:

6 71.47 (3w) (bm) 3. b. In the first taxable year that the claimant is eligible to
7 claim a credit under this subsection, the amount obtained by multiplying 20 percent
8 of the adjusted basis of the claimant's property at the time that the property is first
9 placed in service in the enterprise zone by 6.5 percent. In taxable years following the
10 first taxable year that the claimant is eligible to claim a credit under this subsection,
11 the amount obtained by multiplying 20 percent of the claimant's capital
12 expenditures for property placed in service in the enterprise zone in the taxable year
13 by 7.9 percent.

14 **SECTION 24.** 71.47 (3w) (bm) 4. of the statutes is amended to read:

15 71.47 (3w) (bm) 4. The Except for payroll costs that are used as the basis for
16 a claim under par. (b) or subd. 3. a., the amount the claimant paid in the taxable year
17 to upgrade or improve the job-related skills of any of the claimant's full-time
18 employees, to train any of the claimant's full-time employees on the use of new
19 job-related technologies, or to train provide job-related training to any full-time
20 employee whose employment with the claimant represents the employee's first
21 full-time job. This subdivision does not apply to employees who do not work in -a-
22 an enterprise zone.

23 **SECTION 9341. Initial applicability; Revenue.**

24 (1) ENTERPRISE ZONE JOBS CREDIT. ~~The renumbering and amendment of sections~~
25 ~~71.07 (3w) (bm) 3., 71.28 (3w) (bm) 3., and 71.47 (3w) (bm) 3. of the statutes, the~~

INSERT
7-22

1 ~~amendment of sections 71.07 (3w) (b) 1. a. and b., 2., 3., and 4., and (bm) 4., 71.28 (3w)~~
 2 ~~(b) 1. a. and b., 2., 3., and 4., and (bm) 4., and 71.47 (3w) (b) 1. a. and b., 2., 3., and~~
 3 ~~4., and (bm) 4. of the statutes, and the creation of sections 71.07 (3w) (bm) 3. b., 71.28~~
 4 ~~(3w) (bm) 3. b. and 71.47 (3w) (bm) 3. b.~~ of the statutes first applies to taxable years
 5 beginning on July 1, 2007.

(END)

sections the repeal of sections 71.07 (3w) (bm) 3., 71.28 (3w) (bm) 3.,
 and 71.47 (3w) (bm) 3. of the statutes, the consolidation, renumbering
 and amendment of 71.07 (3w) (bm) (intro.) and 4., 71.28 (3w) (bm)
 (intro.) and 4., and 71.47 (3w) (bm) (intro.) and 4. of the statutes,
 the amendment of 71.07 (3w) (a) 6., ~~71.07 (3w) (b) 1. a. and b., 2., 3., and~~
 4., and (d), 71.28 (3w) (a) 6., (b) 1. a. and b., 2., 3., and 4., and
 (d), and 71.47 (3w) (a) 6., (b) 1. a. and b., 2., 3., and 4. and (d) of the statutes,
 and the creation of sections 71.07 (3w) (a) 5^m, 71.28 (3w) (a) 5^m,
 71.47 (3w) (a) 5^m, and 560.799 (6) (e) and (f)

D-Note

Insert 2-11

1 SECTION 1. 71.07 (3w) (a) 5m. of the statutes is created to read:

2 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
3 Revenue Code, determined without regard to any dollar limitations.

4 SECTION 2. 71.07 (3w) (a) 6. of the statutes is amended to read:

5 71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
6 attributable to compensation wages paid to individuals full-time employees for
7 services that are performed in an enterprise zone. "Zone payroll" does not include
8 the amount of compensation wages paid to any individuals full-time employees that
9 exceeds \$100,000.

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; 2003 a. 72, 99, 135,
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

10 SECTION 3. 71.07 (3w) (b) 1. a. of the statutes is amended to read:

11 71.07 (3w) (b) 1. a. The claimant's zone payroll in the taxable year, minus the
12 claimant's zone payroll number of full-time employees whose annual wages are
13 greater than \$30,000 and who the claimant employed in the enterprise zone in the
14 taxable year, minus the number of full-time employees whose annual wages were
15 greater than \$30,000 and who the claimant employed in the area that comprises the
16 enterprise zone in the base year.

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; 2003 a. 72, 99, 135,
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

17 SECTION 4. 71.07 (3w) (b) 1. b. of the statutes is amended to read:

18 71.07 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the
19 claimant's state payroll number of full-time employees whose annual wages are
20 greater than \$30,000 and who the claimant employed in the state in the taxable year,

1 minus the number of full-time employees whose annual wages were greater than
2 \$30,000 and who the claimant employed in the state in the base year.

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; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

3 **SECTION 5.** 71.07 (3w) (b) 2. of the statutes is amended to read:

4 71.07 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average
5 zone payroll by dividing total wages for full-time employees that whose annual
6 wages are greater than \$30,000 and who the claimant employed in the area that
7 comprises the enterprise zone in the base taxable year from by the number of
8 full-time employees that whose annual wages are greater than \$30,000 and who the
9 claimant employed in the enterprise zone in the taxable year.

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; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

Insert 4-13

10 **SECTION 6.** 71.07 (3w) (bm) (intro.) and 4. of the statutes ^{are} ~~is~~ consolidated,
11 renumbered 71.07 (3w) (bm) and amended to read:

12 71.07 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
13 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
14 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
15 amount equal to ~~all of the following:~~ 4. ~~The~~ the amount the claimant paid in the
16 taxable year to upgrade or improve the job-related skills of any of the claimant's
17 full-time employees, to train any of the claimant's full-time employees on the use
18 of job-related new technologies, or to train provide job-related training to any
19 full-time employee whose employment with the claimant represents the employee's
20 first full-time job. This subdivision does not apply to employees who do not work in
21 ~~a~~ an enterprise zone.

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; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

1 SECTION 7. 71.07 (3w) (bm) 3. of the statutes is repealed.

2 SECTION 8. 71.07 (3w) (d) of the statutes is amended to read:

3 71.07 (3w) (d) *Administration*. Section 71.28 (4) (g) and (h), as it applies to the
4 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
5 include with their returns a copy of their certification for tax benefits, and a copy of
6 the verification of their expenses, from the department of commerce.

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; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

7 SECTION 9. 71.28 (3w) (a) 5m. of the statutes is created to read:

8 71.28 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
9 Revenue Code, determined without regard to any dollar limitations.

10 SECTION 10. 71.28 (3w) (a) 6. of the statutes is amended to read:

11 71.28 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
12 attributable to compensation wages paid to individuals full-time employees for
13 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
14 the amount of compensation wages paid to any individuals full-time employees that
15 exceeds \$100,000.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

16 SECTION 11. 71.28 (3w) (b) 1. a. of the statutes is amended to read:

17 71.28 (3w) (b) 1. a. ~~The claimant's zone payroll in the taxable year, minus the~~
18 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are
19 greater than \$30,000 and who the claimant employed in the enterprise zone in the
20 taxable year, minus the number of full-time employees whose annual wages were
21 greater than \$30,000 and who the claimant employed in the area that comprises the
22 enterprise zone in the base year.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

1 SECTION 12. 71.28 (3w) (b) 1. b. of the statutes is amended to read:

2 71.28 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the
3 claimant's state payroll number of full-time employees whose annual wages are
4 greater than \$30,000 and who the claimant employed in the state in the taxable year,
5 minus the number of full-time employees whose annual wages were greater than
6 \$30,000 and who the claimant employed in the state in the base year.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

7 SECTION 13. 71.28 (3w) (b) 2. of the statutes is amended to read:

8 71.28 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average
9 zone payroll by dividing total wages for full-time employees that whose annual
10 wages are greater than \$30,000 and who the claimant employed in the area that
11 comprises the enterprise zone in the base taxable year from by the number of
12 full-time employees that whose annual wages are greater than \$30,000 and who the
13 claimant employed in the enterprise zone in the taxable year.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

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14 SECTION 14. 71.28 (3w) (bm) (intro.) and 4. of the statutes ^{are} ~~is~~ consolidated,
15 renumbered 71.28 (3w) (bm) and amended to read:

16 71.28 (3w) (bm) *Filing supplemental claims.* (intro.) In addition to the credit
17 under par. (b) and subject to the limitations provided in this subsection and s.
18 560.799, a claimant may claim as a credit against the tax imposed under s. 71.23 an
19 amount equal to all of the following: 4. ~~The~~ the amount the claimant paid in the
20 taxable year to upgrade or improve the job-related skills of any of the claimant's
21 full-time employees, to train any of the claimant's full-time employees on the use
22 of job-related new technologies, or to train provide job-related training to any

1 full-time employee whose employment with the claimant represents the employee's
 2 first full-time job. This subdivision does not apply to employees who do not work in
 3 ~~a~~ an enterprise zone.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

5 SECTION 15. 71.28 (3w) (bm) 3. of the statutes is repealed.

6 SECTION 16. 71.28 (3w) (d) of the statutes is amended to read:

7 71.28 (3w) (d). *Administration*. Subsection (4) (g) and (h), as it applies to the
 8 credit under sub. (4), applies to the credit under this subsection. Claimants shall
 9 include with their returns a copy of their certification for tax benefits, and a copy of
 10 the verification of their expenses, from the department of commerce.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

11 SECTION 17. 71.47 (3w) (a) 5m. of the statutes is created to read:

12 71.47 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
 13 Revenue Code, determined without regard to any dollar limitations.

14 SECTION 18. 71.47 (3w) (a) 6. of the statutes is amended to read:

15 71.47 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
 16 attributable to compensation wages paid to individuals full-time employees for
 17 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
 18 the amount of compensation wages paid to any individuals full-time employees that
 19 exceeds \$100,000.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

20 SECTION 19. 71.47 (3w) (b) 1. a. of the statutes is amended to read:

21 71.47 (3w) (b) 1. a. ~~The claimant's zone payroll in the taxable year, minus the~~
 22 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are

1 greater than \$30,000 and who the claimant employed in the enterprise zone in the
2 taxable year, minus the number of full-time employees whose annual wages were
3 greater than \$30,000 and who the claimant employed in the area that comprises the
4 enterprise zone in the base year.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

5 **SECTION 20.** 71.47 (3w) (b) 1. b. of the statutes is amended to read:

6 71.47 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the
7 claimant's state payroll number of full-time employees whose annual wages are
8 greater than \$30,000 and who the claimant employed in the state in the taxable year,
9 minus the number of full-time employees whose annual wages were greater than
10 \$30,000 and who the claimant employed in the state in the base year.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

11 **SECTION 21.** 71.47 (3w) (b) 2. of the statutes is amended to read:

12 71.47 (3w) (b) 2. Subtract the number of Determine the claimant's average
13 zone payroll by dividing total wages for full-time employees that whose annual
14 wages are greater than \$30,000 and who the claimant employed in the area that
15 comprises the enterprise zone in the base taxable year from by the number of
16 full-time employees that whose annual wages are greater than \$30,000 and who the
17 claimant employed in the enterprise zone in the taxable year.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

Insert 7-22

18 **SECTION 22.** 71.47 (3w) (bm) (intro.) and 4. of the statutes ^{are} consolidated,
19 renumbered 71.47 (3w) (bm) and amended to read:

20 71.47 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
21 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
22 claimant may claim as a credit against the tax imposed under s. 71.43 an amount

1 equal to all of the following: 4. The ~~the~~ amount the claimant paid in the taxable year
 2 to upgrade or improve the job-related skills of any of the claimant's full-time
 3 employees, to train any of the claimant's full-time employees on the use of
 4 job-related new technologies, or to ~~train~~ provide job-related training to any
 5 full-time employee whose employment with the claimant represents the employee's
 6 first full-time job. This subdivision does not apply to employees who do not work in
 7 ~~a~~ an enterprise zone.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

8 **SECTION 23.** 71.47 (3w) (bm) 3. of the statutes is repealed.

9 **SECTION 24.** 71.47 (3w) (d) of the statutes is amended to read:

10 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
 11 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
 12 include with their returns a copy of their certification for tax benefits, and a copy of
 13 the verification of their expenses, from the department of commerce.

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; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; s. 13.93 (2) (c).

14 **SECTION 25.** 560.799 (6) (e) of the statutes is created to read:

15 560.799 (6) (e) The department shall determine the maximum amount of the
 16 tax credits under ss. 71.07 (3w), 71.28 (3w), and 71.47 (3w) that a certified business
 17 may claim and shall notify the department of revenue of this amount.

18 **SECTION 26.** 560.799 (6) (f) of the statutes is created to read:

19 560.799 (6) (f) The department shall annually verify the information submitted
 20 to the department under ss. 71.07 (3w), 71.28 (3w), or 71.47 (3w).

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

Date

07/22/20du
MK:KJF

This draft is based on instructions received
= from Michael Oakleaf at DOR,

MK



DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0722/2dn
JK:kjf:rs

December 7, 2006

This draft is based on instructions received from Michael Oakleaf at DOR.

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State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-0722/2

JK:kjf:rs

DOA:.....Easton, BB0162 - Changes to enterprise zone jobs credits
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

This bill makes technical corrections to the enterprise zone jobs income and franchise tax credits in order to simplify the administration of the credits.

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:

2 SECTION 1. 71.07 (3w) (a) 5m. of the statutes is created to read:

3 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
4 Revenue Code, determined without regard to any dollar limitations.

5 SECTION 2. 71.07 (3w) (a) 6. of the statutes is amended to read:

6 71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
7 attributable to compensation wages paid to individuals full-time employees for

1 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
2 the amount of ~~compensation~~ wages paid to any ~~individuals~~ full-time employees that
3 exceeds \$100,000.

4 **SECTION 3.** 71.07 (3w) (b) 1. a. of the statutes is amended to read:

5 71.07 (3w) (b) 1. a. The claimant's ~~zone payroll in the taxable year, minus the~~
6 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are
7 greater than \$30,000 and who the claimant employed in the enterprise zone in the
8 taxable year, minus the number of full-time employees whose annual wages were
9 greater than \$30,000 and who the claimant employed in the area that comprises the
10 enterprise zone in the base year.

11 **SECTION 4.** 71.07 (3w) (b) 1. b. of the statutes is amended to read:

12 71.07 (3w) (b) 1. b. The claimant's ~~state payroll in the taxable year, minus the~~
13 ~~claimant's state payroll~~ number of full-time employees whose annual wages are
14 greater than \$30,000 and who the claimant employed in the state in the taxable year,
15 minus the number of full-time employees whose annual wages were greater than
16 \$30,000 and who the claimant employed in the state in the base year.

17 **SECTION 5.** 71.07 (3w) (b) 2. of the statutes is amended to read:

18 71.07 (3w) (b) 2. Subtract the number of Determine the claimant's average
19 zone payroll by dividing total wages for full-time employees that whose annual
20 wages are greater than \$30,000 and who the claimant employed in the area that
21 comprises the enterprise zone in the base taxable year ~~from~~ by the number of
22 full-time employees that whose annual wages are greater than \$30,000 and who the
23 claimant employed in the enterprise zone in the taxable year.

24 **SECTION 6.** 71.07 (3w) (b) 3. of the statutes is amended to read:

1 71.07 (3w) (b) 3. ~~Multiply Subtract \$30,000 from~~ the amount determined under
2 subd. 2., ~~but not an amount less than zero, by \$30,000.~~

3 **SECTION 7.** 71.07 (3w) (b) 4. of the statutes is amended to read:

4 71.07 (3w) (b) 4. ~~Subtraet~~ Multiply the amount determined under subd. 3. ~~from~~
5 by the amount determined under subd. 1.

6 **SECTION 8.** 71.07 (3w) (bm) (intro.) and 4. of the statutes are consolidated,
7 renumbered 71.07 (3w) (bm) and amended to read:

8 71.07 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
9 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
10 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
11 amount equal to ~~all of the following:~~ 4. ~~The~~ the amount the claimant paid in the
12 taxable year to upgrade or improve the job-related skills of any of the claimant's
13 full-time employees, to train any of the claimant's full-time employees on the use
14 of job-related new technologies, or to ~~train~~ provide job-related training to any
15 full-time employee whose employment with the claimant represents the employee's
16 first full-time job. This subdivision does not apply to employees who do not work in
17 ~~a~~ an enterprise zone.

18 **SECTION 9.** 71.07 (3w) (bm) 3. of the statutes is repealed.

19 **SECTION 10.** 71.07 (3w) (d) of the statutes is amended to read:

20 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
21 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
22 include with their returns a copy of their certification for tax benefits, and a copy of
23 the verification of their expenses, from the department of commerce.

24 **SECTION 11.** 71.28 (3w) (a) 5m. of the statutes is created to read:

1 71.28 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
2 Revenue Code, determined without regard to any dollar limitations.

3 **SECTION 12.** 71.28 (3w) (a) 6. of the statutes is amended to read:

4 71.28 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
5 attributable to ~~compensation wages~~ wages paid to ~~individuals~~ full-time employees for
6 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
7 the amount of ~~compensation wages~~ wages paid to any ~~individuals~~ full-time employees that
8 exceeds \$100,000.

9 **SECTION 13.** 71.28 (3w) (b) 1. a. of the statutes is amended to read:

10 71.28 (3w) (b) 1. a. The claimant's ~~zone payroll in the taxable year, minus the~~
11 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are
12 greater than \$30,000 and who the claimant employed in the enterprise zone in the
13 taxable year, minus the number of full-time employees whose annual wages were
14 greater than \$30,000 and who the claimant employed in the area that comprises the
15 enterprise zone in the base year.

16 **SECTION 14.** 71.28 (3w) (b) 1. b. of the statutes is amended to read:

17 71.28 (3w) (b) 1. b. The claimant's ~~state payroll in the taxable year, minus the~~
18 ~~claimant's state payroll~~ number of full-time employees whose annual wages are
19 greater than \$30,000 and who the claimant employed in the state in the taxable year,
20 minus the number of full-time employees whose annual wages were greater than
21 \$30,000 and who the claimant employed in the state in the base year.

22 **SECTION 15.** 71.28 (3w) (b) 2. of the statutes is amended to read:

23 71.28 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average
24 zone payroll by dividing total wages for full-time employees that whose annual
25 wages are greater than \$30,000 and who the claimant employed in the area that

1 comprises the enterprise zone in the base taxable year from by the number of
2 full-time employees ~~that~~ whose annual wages are greater than \$30,000 and who the
3 claimant employed in the enterprise zone in the taxable year.

4 **SECTION 16.** 71.28 (3w) (b) 3. of the statutes is amended to read:

5 71.28 (3w) (b) 3. Multiply Subtract \$30,000 from the amount determined under
6 subd. 2., ~~but not an amount less than zero, by \$30,000.~~

7 **SECTION 17.** 71.28 (3w) (b) 4. of the statutes is amended to read:

8 71.28 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~
9 by the amount determined under subd. 1.

10 **SECTION 18.** 71.28 (3w) (bm) (intro.) and 4. of the statutes are consolidated,
11 renumbered 71.28 (3w) (bm) and amended to read:

12 71.28 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
13 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
14 claimant may claim as a credit against the tax imposed under s. 71.23 an amount
15 equal to ~~all of the following:~~ 4. ~~The~~ the amount the claimant paid in the taxable year
16 to upgrade or improve the job-related skills of any of the claimant's full-time
17 employees, to train any of the claimant's full-time employees on the use of
18 job-related new technologies, or to ~~train~~ provide job-related training to any
19 full-time employee whose employment with the claimant represents the employee's
20 first full-time job. This subdivision does not apply to employees who do not work in
21 ~~a~~ an enterprise zone.

22 **SECTION 19.** 71.28 (3w) (bm) 3. of the statutes is repealed.

23 **SECTION 20.** 71.28 (3w) (d) of the statutes is amended to read:

24 71.28 (3w) (d) *Administration.* Subsection (4) (g) and (h), as it applies to the
25 credit under sub. (4), applies to the credit under this subsection. Claimants shall

1 include with their returns a copy of their certification for tax benefits, and a copy of
2 the verification of their expenses, from the department of commerce.

3 **SECTION 21.** 71.47 (3w) (a) 5m. of the statutes is created to read:

4 71.47 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
5 Revenue Code, determined without regard to any dollar limitations.

6 **SECTION 22.** 71.47 (3w) (a) 6. of the statutes is amended to read:

7 71.47 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
8 attributable to ~~compensation~~ wages paid to individuals full-time employees for
9 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
10 the amount of ~~compensation~~ wages paid to any individuals full-time employees that
11 exceeds \$100,000.

12 **SECTION 23.** 71.47 (3w) (b) 1. a. of the statutes is amended to read:

13 71.47 (3w) (b) 1. a. ~~The claimant's zone payroll in the taxable year, minus the~~
14 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are
15 greater than \$30,000 and who the claimant employed in the enterprise zone in the
16 taxable year, minus the number of full-time employees whose annual wages were
17 greater than \$30,000 and who the claimant employed in the area that comprises the
18 enterprise zone in the base year.

19 **SECTION 24.** 71.47 (3w) (b) 1. b. of the statutes is amended to read:

20 71.47 (3w) (b) 1. b. ~~The claimant's state payroll in the taxable year, minus the~~
21 ~~claimant's state payroll~~ number of full-time employees whose annual wages are
22 greater than \$30,000 and who the claimant employed in the state in the taxable year,
23 minus the number of full-time employees whose annual wages were greater than
24 \$30,000 and who the claimant employed in the state in the base year.

25 **SECTION 25.** 71.47 (3w) (b) 2. of the statutes is amended to read:

1 71.47 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average
2 zone payroll by dividing total wages for full-time employees that whose annual
3 wages are greater than \$30,000 and who the claimant employed in the area that
4 ~~comprises the enterprise zone in the base~~ taxable year from by the number of
5 full-time employees ~~that whose annual wages are greater than \$30,000 and who the~~
6 claimant employed in the enterprise zone in the taxable year.

7 **SECTION 26.** 71.47 (3w) (b) 3. of the statutes is amended to read:

8 71.47 (3w) (b) 3. ~~Multiply Subtract \$30,000 from the amount determined under~~
9 subd. 2., ~~but not an amount less than zero, by \$30,000.~~

10 **SECTION 27.** 71.47 (3w) (b) 4. of the statutes is amended to read:

11 71.47 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~
12 by the amount determined under subd. 1.

13 **SECTION 28.** 71.47 (3w) (bm) (intro.) and 4. of the statutes are consolidated,
14 renumbered 71.47 (3w) (bm) and amended to read:

15 71.47 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
16 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
17 claimant may claim as a credit against the tax imposed under s. 71.43 an amount
18 equal to ~~all of the following:~~ 4. ~~The~~ the amount the claimant paid in the taxable year
19 to upgrade or improve the job-related skills of any of the claimant's full-time
20 employees, to train any of the claimant's full-time employees on the use of
21 job-related new technologies, or to ~~train~~ provide job-related training to any
22 full-time employee whose employment with the claimant represents the employee's
23 first full-time job. This subdivision does not apply to employees who do not work in
24 ~~a~~ an enterprise zone.

25 **SECTION 29.** 71.47 (3w) (bm) 3. of the statutes is repealed.

1 **SECTION 30.** 71.47 (3w) (d) of the statutes is amended to read:

2 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
3 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
4 include with their returns a copy of their certification for tax benefits, and a copy of
5 the verification of their expenses, from the department of commerce.

6 **SECTION 31.** 560.799 (6) (e) of the statutes is created to read:

7 560.799 (6) (e) The department shall determine the maximum amount of the
8 tax credits under ss. 71.07 (3w), 71.28 (3w), and 71.47 (3w) that a certified business
9 may claim and shall notify the department of revenue of this amount.

10 **SECTION 32.** 560.799 (6) (f) of the statutes is created to read:

11 560.799 (6) (f) The department shall annually verify the information submitted
12 to the department under ss. 71.07 (3w), 71.28 (3w), or 71.47 (3w).

13 **SECTION 9341. Initial applicability; Revenue.**

14 (1) ENTERPRISE ZONE JOBS CREDIT. The repeal of sections 71.07 (3w) (bm) 3., 71.28
15 (3w) (bm) 3., and 71.47 (3w) (bm) 3. of the statutes, the consolidation, renumbering
16 and amendment of 71.07 (3w) (bm) (intro.) and 4., 71.28 (3w) (bm) (intro.) and 4., and
17 71.47 (3w) (bm) (intro.) and 4. of the statutes, the amendment of sections 71.07 (3w)
18 (a) 6., (b) 1. a. and b., 2., 3., and 4., and (d), 71.28 (3w) (a) 6., (b) 1. a. and b., 2., 3., and
19 4., and (d), and 71.47 (3w) (a) 6., (b) 1. a. and b., 2., 3., and 4., and (d) of the statutes,
20 and the creation of sections 71.07 (3w) (a) 5m., 71.28 (3w) (a) 5m., 71.47 (3w) (a) 5m.,
21 and 560.799 (6) (e) and (f) of the statutes first apply to taxable years beginning on
22 July 1, 2007.

23

(END)