

# WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2007 Assembly Bill 599	Assembly Amendments 1 and 3
Memo published: March 3, 2008	Contact: Larry Konopacki, Staff Attorney (267-0683)

## Assembly Bill 599

2007 Assembly Bill 599 would make changes to the administration of the State Historic Building Code and the Multifamily Dwelling Code, increase state historic rehabilitation tax credits, authorize the State Historical Society to certify rehabilitation projects and charge a fee for this service, and implement various measures to promote downtown development, certification, tourism, and coordination of transportation projects.

Specifically, among other provisions, the bill would require that construction or leasing of state facilities must be located in certified downtowns unless the cost of locating downtown is more than 10% greater than the average cost of locating the facility in the geographic area served by the agencies to be housed in the facility. The bill would also create "add-back" provisions for persons who claim the supplemental state rehabilitation credit but sell the property within five years or whose rehabilitation projects are determined to not comply with Historical Society standards. The Department of Revenue (DOR) would have four years from when a credit was claimed to disallow it under these add-back provisions.

## Assembly Amendment 1

Assembly Amendment 1 would give the DOR four years from when DOR is notified by the Historical Society that a project does not comply with applicable standards to disallow a credit, instead of four years after a credit is claimed. The amendment would also make technical clarifications to the provisions in the bill related to entities not domiciled in this state.

### Assembly Amendment 3

Assembly Amendment 3 would require construction and leasing of state facilities to be located in a certified downtown if the cost of locating the facilities inside the downtown area is not more than 10% greater than the cost of other available options in the geographic area served by the agencies to be housed in the facility, instead of 10% greater than the average cost of locating the facilities in that geographical area.

### Legislative History

Assembly Amendments 1 and 3 were introduced by Representative Shilling. The Assembly Committee on Rural Affairs recommended adoption of Assembly Amendments 1 and 3, and passage of Assembly Bill 599, as amended, by votes of Ayes, 9; Noes, 0.

LAK:ksm