



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2007 Assembly Bill 696

**Assembly
Amendment 1**

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Assembly Bill 696 creates an income and franchise tax credit available for certain costs related to creating and operating a project facility or to creating and maintaining an eligible innovation project. Under the bill, a business must be certified by the Department of Commerce to be eligible to claim the credit. In order to be certified, a business must meet certain requirements and must be engaged in, or committed to engage in, manufacturing, agriculture, or processing or assembling products and conducting research and development or developing a new product or business process.

Assembly Amendment 1 provides that a business that is engaged in silviculture, and that meets all the other requirements in the bill, is eligible for certification by Commerce.

The amendment defines silviculture as the theory and practice of controlling regeneration, composition, and growth of stands of forest vegetation using knowledge of the life history, characteristics, and ecology of forest trees through:

- (a) Regeneration treatment.
- (b) Liberation cutting.
- (c) Thinning.
- (d) Crown thinning.
- (e) Improvement cutting.
- (f) Planting.
- (g) Site preparation.
- (h) Pruning.

Legislative History

Representative Friske offered Assembly Amendment 1 on February 22, 2008. The Assembly adopted the amendment on a voice vote on February 28, 2008, and passed the bill, as amended, on a vote of Ayes 65; Noes, 32.

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