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

SECTION 1. 71.07 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read: 71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to a percentage, as determined by the department of commerce, not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job-related skills of any of the claimant’s full-time employees, to train any of the claimant’s full-time employees on the use of job-related new technologies, or to provide job-related training to any full-time employee whose employment with the claimant represents the employee’s first full-time job. This subdivision does not apply to employees who do not work in an enterprise zone.

SECTION 2. 71.07 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read: 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage, as determined by the department of commerce under s. 560.799, not to exceed 7 percent, of the claimant’s zone payroll paid in the taxable year to all of the claimant’s full-time employees whose annual wages are greater than $20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than $30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 3. 71.07 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act 28, is amended to read: 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. and 4., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 up to 10 percent of the claimant’s significant capital expenditures, as determined by the department of commerce under s. 560.799 (5m).
Section 4. 71.07 (3w) (bm) 4. of the statutes is created to read:

71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and 3., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2009, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department of commerce under s. 560.799 (5) (e), except that the claimant may not claim the credit under this subdivision and subd. 3. for the same expenditures.

Section 5. 71.28 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

71.28 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2. and 3., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to a percentage, as determined by the department of commerce, not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job-related skills of any of the claimant’s full-time employees, to train any of the claimant’s full-time employees on the use of job-related new technologies, or to provide job-related training to any full-time employee whose employment with the claimant represents the employee’s first full-time job. This subdivision does not apply to employees who do not work in an enterprise zone.

Section 6. 71.28 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1. and 3., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to a percentage, as determined by the department of commerce under s. 560.799, not to exceed 7 percent, of the claimant’s zone payroll paid in the taxable year to all of the claimant’s full-time employees whose annual wages are greater than $20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than $30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

Section 7. 71.28 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. and 2., and 4., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the tax imposed under s. 71.23 up to 10 percent of the claimant’s significant capital expenditures, as determined by the department of commerce under s. 560.799 (5m).

Section 8. 71.28 (3w) (bm) 4. of the statutes is created to read:

71.28 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and 3., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2009, a claimant may claim as a credit against the tax imposed under s. 71.23, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department of commerce under s. 560.799 (5) (e), except that the claimant may not claim the credit under this subdivision and subd. 3. for the same expenditures.

Section 9. 71.47 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2. and 3., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to a percentage, as determined by the department of commerce, not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job-related skills of any of the claimant’s full-time employees, to train any of the claimant’s full-time employees on the use of job-related new technologies, or to provide job-related training to any full-time employee whose employment with the claimant represents the employee’s first full-time job. This subdivision does not apply to employees who do not work in an enterprise zone.

Section 10. 71.47 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1. and 3., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to the percentage, as determined by the department of commerce, not to exceed 7 percent, of the claimant’s zone payroll paid in the taxable year to all of the claimant’s full-time employees whose annual wages are greater than $20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than $30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.
employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

**SECTION 11.** 71.47 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1, and 2., and 4., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department of commerce under s. 560.799 (5) (e), except that the claimant may not claim the credit under this subsection and subd. 3. for the same expenditures.

**SECTION 12.** 71.47 (3w) (bm) 4. of the statutes is created to read:

71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and 3., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2009, a claimant may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department of commerce under s. 560.799 (5) (e), except that the claimant may not claim the credit under this subsection and subd. 3. for the same expenditures.

**SECTION 13.** 560.799 (5) (e) of the statutes is created to read:

560.799 (5) (e) A business located in an enterprise zone if the business purchases tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department.

**SECTION 14m. Nonstatutory provisions.**

(1) **REQUIRED GENERAL FUND BALANCE.** Section 20.003 (4) of the statutes does not apply to the action of the legislature in enacting this act.