



2009 ASSEMBLY BILL 477

October 6, 2009 – Introduced by Representatives M. WILLIAMS, ZIPPERER, NYGREN, PETERSEN, SUDER, DAVIS, VUKMIR, PRIDEMORE, VOS, KAUFERT, KRAMER, KNODL, HUEBSCH, LEMAHIEU, BROOKS, SPANBAUER, PETROWSKI, MURTHA, TAUCHEN, TOWNSEND, HONADEL, STONE, KLEEFISCH, RIPP, NERISON, KESTELL, STRACHOTA, VAN ROY, A. OTT, FRISKE, NASS and GUNDERSON, cosponsored by Senators HOPPER, DARLING, KANAVAS and LEIBHAM. Referred to Joint Committee on Finance.

1 **AN ACT** *to amend* 71.07 (3q) (b) (intro.), 71.07 (3q) (c) 3., 71.07 (3q) (d) 2., 71.28
2 (3q) (b) (intro.), 71.28 (3q) (c) 3., 71.28 (3q) (d) 2., 71.47 (3q) (b) (intro.), 71.47 (3q)
3 (c) 3. and 71.47 (3q) (d) 2. of the statutes; **relating to:** the effective date of the
4 jobs tax credit.

Analysis by the Legislative Reference Bureau

Under current law, an employer may claim tax credits based on the wages paid to new employees and on the costs incurred by the employer for certain training activities. Under current law, if the amount of the credits exceeds the employer's tax liability, the state issues a refund. The credits apply to taxable years beginning on or after January 1, 2010, but if any employer is owed a refund, the employer will not receive it until after December 31, 2011. Under this bill, an employer may claim the credits for taxable years beginning on or after January 1, 2009, and any refunds will be paid after the employer's return is processed.

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:

5 **SECTION 1.** 71.07 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin
6 Act 28, is amended to read:

ASSEMBLY BILL 477**SECTION 1**

1 71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
2 subsection and s. 560.2055, for taxable years beginning after December 31, 2009
3 2008, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and
4 71.08 any of the following:

5 **SECTION 2.** 71.07 (3q) (c) 3. of the statutes, as created by 2009 Wisconsin Act
6 28, is amended to read:

7 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
8 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
9 1, ~~2010~~ 2009, and ending on June 30, 2013, is \$14,500,000.

10 **SECTION 3.** 71.07 (3q) (d) 2. of the statutes, as created by 2009 Wisconsin Act
11 28, is amended to read:

12 71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
13 tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to
14 offset the tax due shall be certified by the department of revenue to the department
15 of administration for payment by check, share draft, or other draft drawn from the
16 appropriation account under s. 20.835 (2) (bb), ~~except that the amounts certified~~
17 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
18 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
19 ~~2011.~~

20 **SECTION 4.** 71.28 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin
21 Act 28, is amended to read:

22 71.28 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
23 subsection and s. 560.2055, for taxable years beginning after December 31, 2009
24 2008, a claimant may claim as a credit against the taxes imposed under s. 71.23 any
25 of the following:

ASSEMBLY BILL 477

1 **SECTION 5.** 71.28 (3q) (c) 3. of the statutes is amended to read:

2 71.28 **(3q)** (c) 3. The maximum amount of credits that may be awarded under
3 this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January
4 1, ~~2010~~ 2009, and ending on June 30, 2013, is \$14,500,000.

5 **SECTION 6.** 71.28 (3q) (d) 2. of the statutes, as created by 2009 Wisconsin Act
6 28, is amended to read:

7 71.28 **(3q)** (d) 2. If the allowable amount of the claim under par. (b) exceeds the
8 tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax
9 due shall be certified by the department of revenue to the department of
10 administration for payment by check, share draft, or other draft drawn from the
11 appropriation account under s. 20.835 (2) (bb), ~~except that the amounts certified~~
12 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
13 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
14 ~~2011.~~

15 **SECTION 7.** 71.47 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin
16 Act 28, is amended to read:

17 71.47 **(3q)** (b) *Filing claims.* (intro.) Subject to the limitations provided in this
18 subsection and s. 560.2055, for taxable years beginning after December 31, 2009
19 2008, a claimant may claim as a credit against the taxes imposed under s. 71.43 any
20 of the following:

21 **SECTION 8.** 71.47 (3q) (c) 3. of the statutes, as created by 2009 Wisconsin Act
22 28, is amended to read:

23 71.47 **(3q)** (c) 3. The maximum amount of credits that may be awarded under
24 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
25 1, ~~2010~~ 2009, and ending on June 30, 2013, is \$14,500,000.

