

2009 DRAFTING REQUEST

Bill

Received: **09/02/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Rich Zipperer (608) 266-5120**

By/Representing: **chris**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Business - crp inc, fran**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Zipperer@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Jobs credit; effective date

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			State
/1	jkreye 09/02/2009	jdyer 09/03/2009	jfrantze 09/03/2009	_____	sbasford 09/03/2009	sbasford 09/04/2009	

FE Sent For:

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intro*

<END>

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/?	jkreye	1 9/3 jld	2	9/3			

FE Sent For:

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Jld

2009 BILL

in 9-2-09

Gen

✓

1

AN ACT ...; relating to: the effective date of the 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:

2

SECTION 1. 71.07 (3q) (b) (intro.) of the statutes, as created by 2009 Wisconsin

3

Act 28, is amended to read:

4

71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this

5

subsection and s. 560.2055, for taxable years beginning after December 31, 2009

BILL

SECTION 1

1 2008, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and
2 71.08 any of the following:

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. 7, 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; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

3 **SECTION 2.** 71.07 (3q) (c) 3. of the statutes, as created by 2009 Wisconsin Act
4 28, is amended to read:

5 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
6 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
7 1, 2010 [✓]2009, and ending on June 30, 2013, is \$14,500,000.

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; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

8 **SECTION 3.** 71.07 (3q) (d) 2. of the statutes ^{as created by 2009 Wisconsin Act = 28,} is amended to read:

9 71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
10 tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to
11 offset the tax due shall be certified by the department of revenue to the department
12 of administration for payment by check, share draft, or other draft drawn from the
13 appropriation account under s. 20.835 (2) (bb) [✓], ~~except that the amounts certified~~
14 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
15 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
16 2011.

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; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

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

19 71.28 (3q) (b) *Filing claims.* (intro.) [✓] Subject to the limitations provided in this
20 subsection and s. 560.2055, for taxable years beginning after December 31, [✓]2009

BILL

1 2008,[✓] a claimant may claim as a credit against the taxes imposed under s. 71.23 any
2 of the following:

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; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

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

4 71.28 (3q) (c) 3. The maximum amount of credits that may be awarded under
5 this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January
6 1, ~~2010~~ 2009,[✓] and ending on June 30, 2013, is \$14,500,000.

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; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

7 **SECTION 6.** 71.28 (3q) (d) 2.[✓] of the statutes, as created by 2009 Wisconsin Act
8 28, is amended to read:

9 71.28 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
10 tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax
11 due shall be certified by the department of revenue to the department of
12 administration for payment by check, share draft, or other draft drawn from the
13 appropriation account under s. 20.835 (2) (bb),[✓] ~~except that the amounts certified~~
14 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
15 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
16 ~~2011.~~

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; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

17 **SECTION 7.** 71.47 (3q) (b) (intro.)[✓] of the statutes, as created by 2009 Wisconsin
18 Act 28, is amended to read:

19 71.47 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
20 subsection and s. 560.2055, for taxable years beginning after December 31,[✓] ~~2009~~

BILL

SECTION 7

1 2008✓, a claimant may claim as a credit against the taxes imposed under s. 71.43 any
2 of the following:

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; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

3 **SECTION 8.** 71.47 (3q) (c) 3. of the statutes, as created by 2009 Wisconsin Act
4 28, is amended to read:

5 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
6 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
7 1, ~~2010~~ 2009✓, and ending on June 30, 2013, is \$14,500,000.

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; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

8 **SECTION 9.** 71.47 (3q) (d) 2. of the statutes, as created by 2009 Wisconsin Act
9 28, is amended to read:

10 71.47 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
11 tax otherwise due under s. 71.43, the amount of the claim not used to offset the tax
12 due shall be certified by the department of revenue to the department of
13 administration for payment by check, share draft, or other draft drawn from the
14 appropriation account under s. 20.835 (2) (bb)✓, ~~except that the amounts certified~~
15 ~~under this subdivision for taxable years beginning after December 31, 2009, and~~
16 ~~before January 1, 2012, shall be paid in taxable years beginning after December 31,~~
17 2011.

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; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28; s. 13.92 (2) (i).

18 (END)

Basford, Sarah

From: Reader, Chris
Sent: Friday, September 04, 2009 10:08 AM
To: LRB.Legal
Subject: Draft Review: LRB 09-3363/1 Topic: Jobs credit; effective date

Please Jacket LRB 09-3363/1 for the ASSEMBLY.