

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-4403/P2dn  
JK:jld:rs

February 25, 2010

Representative Seidel:

Please review this draft carefully to ensure that it is consistent with your intent. This draft establishes a base year of 2009 for purposes of calculating the tax benefits. The draft also provides that the increase in full-time employment is determined on a quarterly basis so that the employer may receive the tax benefit as soon as possible.

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