



2009 ASSEMBLY BILL 971

April 22, 2010 – Introduced by Representatives KAUFERT, TURNER, MONTGOMERY, ZIEGELBAUER, BERCEAU, BROOKS, TOWNSEND, SPANBAUER and PETROWSKI, cosponsored by Senator SCHULTZ. Referred to Committee on Veterans and Military Affairs.

1 **AN ACT to amend** 71.07 (2dx) (a) 5., 71.28 (1dx) (a) 5. and 71.47 (1dx) (a) 5. of the
2 statutes; **relating to:** development zone tax credits for providing full-time jobs
3 to veterans of the U.S. armed forces.

Analysis by the Legislative Reference Bureau

Under current law, a business may claim up to \$8,000 in tax credits for each member of a targeted group that the business employs in a full-time job if the job is located in a development zone. Under current law, a member of a targeted group includes an economically disadvantaged veteran. Under this bill, a member of a targeted group also includes a person who has served under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least one year or, if the active duty service was less than one year, who was honorably discharged for a service-connected disability, for a disability subsequently adjudicated to be a service-connected disability, for reasons of hardship, or due to a reduction in the U.S. armed forces.

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:

4 **SECTION 1.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

ASSEMBLY BILL 971

1 71.07 (2dx) (a) 5. “Member of a targeted group” means a person who resides
2 in an area designated by the federal government as an economic revitalization area,
3 a person who is employed in an unsubsidized job but meets the eligibility
4 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
5 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
6 real pay project position under s. 49.147 (3m), a person who is eligible for child care
7 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
8 economically disadvantaged youth, an economically disadvantaged veteran, a
9 person who has served under honorable conditions in the U.S. armed forces or in
10 forces incorporated as part of the U.S. armed forces for at least one year or, if the
11 active duty service was less than one year, who was honorably discharged for a
12 service-connected disability, for a disability subsequently adjudicated to be a
13 service-connected disability, for reasons of hardship, or due to a reduction in the U.S.
14 armed forces, a supplemental security income recipient, a general assistance
15 recipient, an economically disadvantaged ex-convict, a qualified summer youth
16 employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC
17 2801 (9), or a food stamp recipient, if the person has been certified in the manner
18 under sub. (2dj) (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

19 **SECTION 2.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

20 71.28 (1dx) (a) 5. “Member of a targeted group” means a person who resides
21 in an area designated by the federal government as an economic revitalization area,
22 a person who is employed in an unsubsidized job but meets the eligibility
23 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
24 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
25 real pay project position under s. 49.147 (3m), a person who is eligible for child care

ASSEMBLY BILL 971

1 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
2 economically disadvantaged youth, an economically disadvantaged veteran, a
3 person who has served under honorable conditions in the U.S. armed forces or in
4 forces incorporated as part of the U.S. armed forces for at least one year or, if the
5 active duty service was less than one year, who was honorably discharged for a
6 service-connected disability, for a disability subsequently adjudicated to be a
7 service-connected disability, for reasons of hardship, or due to a reduction in the U.S.
8 armed forces, a supplemental security income recipient, a general assistance
9 recipient, an economically disadvantaged ex-convict, a qualified summer youth
10 employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC
11 2801 (9), or a food stamp recipient, if the person has been certified in the manner
12 under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

13 **SECTION 3.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

14 71.47 (1dx) (a) 5. “Member of a targeted group” means a person who resides
15 in an area designated by the federal government as an economic revitalization area,
16 a person who is employed in an unsubsidized job but meets the eligibility
17 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
18 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
19 real pay project position under s. 49.147 (3m), a person who is eligible for child care
20 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
21 economically disadvantaged youth, an economically disadvantaged veteran, a
22 person who has served under honorable conditions in the U.S. armed forces or in
23 forces incorporated as part of the U.S. armed forces for at least one year or, if the
24 active duty service was less than one year, who was honorably discharged for a
25 service-connected disability, for a disability subsequently adjudicated to be a

ASSEMBLY BILL 971**SECTION 3**

1 service-connected disability, for reasons of hardship, or due to a reduction in the U.S.
2 armed forces, a supplemental security income recipient, a general assistance
3 recipient, an economically disadvantaged ex-convict, a qualified summer youth
4 employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC
5 2801 (9), or a food stamp recipient, if the person has been certified in the manner
6 under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

7 **SECTION 4. Initial applicability.**

8 (1) This act first applies to taxable years beginning on January 1 of the year
9 in which this subsection takes effect, except that if this subsection takes effect after
10 July 31 this act first applies to taxable years beginning on January 1 of the year
11 following the year in which this subsection takes effect.

12 (END)