

APL
WLS

1 **448.** Page 793, line 23: after that line insert:

2 “**SECTION 1584p.** 71.07 (9e) (g) of the statutes is created to read:

3 71.07 (9e) (g) 1. If an individual claims the credit under this subsection and
4 claims the federal advance earned income tax credit, the individual may request that
5 his or her employer add to his or her paycheck an advance payment amount
6 calculated under subd. 2.

7 2. The advance payment amount that an individual’s employer shall add to the
8 individual’s paycheck, as described in subd. 1., shall be equal to a percentage of the
9 amount that the individual’s employer adds to the individual’s paycheck as an
10 advance earned income tax credit payment under federal law. The percentage shall
11 be the same percentage as is specified in par. (af), based on the number of qualifying
12 children that the individual has.

13 3. An employer may deduct from the aggregate amount that the employer
14 would otherwise be required to withhold from employee wages and forward to the
15 department, under ss. 71.64 and 71.65, the total amount of any advance payments
16 the employer makes under subd. 2.

17 4. The department shall prepare any forms and instructions that may be
18 necessary to facilitate the addition of the advance payment amount calculated under
19 subd. 2 to an individual’s paycheck and any changes to the withholding procedures
20 as described under subd. 3.”

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21 ✓**449.** Page 796, line 1: after “(3p),” insert “(3q).”

22 ✓**450.** Page 797, line 6: after that line insert:

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23 “**SECTION 1593g.** 71.10 (5j) of the statutes is created to read:

1 71.10 (5j) FEEDING AMERICA; SECOND HARVEST FOOD BANKS CHECKOFF. (a)

2 *Definitions.* In this subsection:

3 1. "Department" means the department of revenue.

4 2. "Second Harvest" means Second Harvest food banks in Wisconsin that are
5 members of Feeding America.

6 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
7 income tax return who has a tax liability or is entitled to a tax refund may designate
8 on the return any amount of additional payment or any amount of a refund due that
9 individual for Second Harvest.

10 2. 'Designation added to tax owed.' If the individual owes any tax, the
11 individual shall remit in full the tax due and the amount designated on the return
12 for Second Harvest when the individual files a tax return.

13 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
14 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
15 (3) and (3m), the department shall deduct the amount designated on the return for
16 Second Harvest from the amount of the refund.

17 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
18 to remit an amount equal to or in excess of the total of the actual tax due, after error
19 corrections, and the amount designated on the return for Second Harvest:

20 1. The department shall reduce the designation for Second Harvest to reflect
21 the amount remitted in excess of the actual tax due, after error corrections, if the
22 individual remitted an amount in excess of the actual tax due, after error corrections,
23 but less than the total of the actual tax due, after error corrections, and the amount
24 originally designated on the return for Second Harvest.

1 2. The designation for Second Harvest is void if the individual remitted an
2 amount equal to or less than the actual tax due, after error corrections.

3 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
4 equal or exceed the amount designated on the return for Second Harvest, after
5 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
6 department shall reduce the designation for Second Harvest to reflect the actual
7 amount of the refund that the individual is otherwise owed, after crediting under ss.
8 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

9 (e) *Conditions.* If an individual places any conditions on a designation for
10 Second Harvest, the designation is void.

11 (f) *Void designation.* If a designation for Second Harvest is void, the
12 department shall disregard the designation and determine amounts due, owed,
13 refunded, and received without regard to the void designation.

14 (g) *Tax return.* The secretary of revenue shall provide a place for the
15 designations under this subsection on the individual income tax return.

16 (h) *Certification of amounts.* Annually, on or before September 15, the
17 secretary of revenue shall certify to the department of administration and the state
18 treasurer all of the following:

19 1. The total amount of the administrative costs, including data processing
20 costs, incurred by the department in administering this subsection during the
21 previous fiscal year.

22 2. The total amount received from all designations for Second Harvest made
23 by taxpayers during the previous fiscal year.

1 3. The net amount remaining after the administrative costs, including data
2 processing costs, under subd. 1. are subtracted from the total received under subd.
3 2.

4 (i) *Appropriations.* From the moneys received from designations for Second
5 Harvest, an amount equal to the sum of administrative expenses, including data
6 processing costs, certified under par. (h) 1. shall be deposited in the general fund and
7 credited to the appropriation account under s. 20.566 (1) (hp), and the department
8 shall annually pay the following percentages of the net amount remaining that is
9 certified under par. (h) 3. from the appropriation under s. 20.855 (4) (ge):

10 1. Sixty-five percent to Second Harvest that is located in the city of Milwaukee.

11 2. Twenty percent to Second Harvest that is located in the city of Madison.

12 3. Fifteen percent to Second Harvest that is located in the city of Eau Claire.

13 (j) *Amounts subject to refund.* Amounts designated for Second Harvest under
14 this subsection are not subject to refund to the taxpayer unless the taxpayer submits
15 information to the satisfaction of the department, within 18 months after the date
16 on which the taxes are due or the date on which the return is filed, whichever is later,
17 that the amount designated is clearly in error. Any refund granted by the
18 department under this paragraph shall be deducted from the moneys received under
19 this subsection in the fiscal year for which the refund is certified.”.

20 ✓**451.** Page 797, line 6: after that line insert:

21 “**SECTION 1593e.** 71.10 (5i) of the statutes is created to read:

22 71.10 (5i) **MILITARY FAMILY RELIEF FUND CHECKOFF.** (a) *Definitions.* In this
23 subsection:

24 1. “Department” means the department of revenue.

1 2. "Military family relief fund" means the fund under s. 25.38.

2 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
3 income tax return who has a tax liability or is entitled to a tax refund may designate
4 on the return any amount of additional payment or any amount of a refund due that
5 individual for the military family relief fund.

6 2. 'Designation added to tax owed.' If the individual owes any tax, the
7 individual shall remit in full the tax due and the amount designated on the return
8 for the military family relief fund when the individual files a tax return.

9 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
10 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
11 (3) and (3m), the department shall deduct the amount designated on the return for
12 the military family relief fund from the amount of the refund.

13 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
14 to remit an amount equal to or in excess of the total of the actual tax due, after error
15 corrections, and the amount designated on the return for the military family relief
16 fund:

17 1. The department shall reduce the designation for the military family relief
18 fund to reflect the amount remitted in excess of the actual tax due, after error
19 corrections, if the individual remitted an amount in excess of the actual tax due, after
20 error corrections, but less than the total of the actual tax due, after error corrections,
21 and the amount originally designated on the return for the military family relief
22 fund.

23 2. The designation for the military family relief fund is void if the individual
24 remitted an amount equal to or less than the actual tax due, after error corrections.

1 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
2 equal or exceed the amount designated on the return for the military family relief
3 fund, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
4 corrections, the department shall reduce the designation for the military family
5 relief fund to reflect the actual amount of the refund that the individual is otherwise
6 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
7 corrections.

8 (e) *Conditions.* If an individual places any conditions on a designation for the
9 military family relief fund, the designation is void.

10 (f) *Void designation.* If a designation for the military family relief fund is void,
11 the department shall disregard the designation and determine amounts due, owed,
12 refunded, and received without regard to the void designation.

13 (g) *Tax return.* The secretary of revenue shall provide a place for the
14 designations under this subsection on the individual income tax return.

15 (h) *Certification of amounts.* Annually, on or before September 15, the
16 secretary of revenue shall certify to the department of military affairs, the
17 department of administration, and the state treasurer all of the following:

18 1. The total amount of the administrative costs, including data processing
19 costs, incurred by the department in administering this subsection during the
20 previous fiscal year.

21 2. The total amount received from all designations for the military family relief
22 fund made by taxpayers during the previous fiscal year.

23 3. The net amount remaining after the administrative costs, including data
24 processing costs, under subd. 1. are subtracted from the total received under subd.

25 2.

1 (i) *Appropriations.* From the moneys received from designations for the
2 military family relief fund, an amount equal to the sum of administrative expenses,
3 including data processing costs, certified under par. (h) 1. shall be deposited in the
4 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and
5 the net amount remaining that is certified under par. (h) 3. shall be deposited in the
6 military family relief fund and credited to the appropriation under s. 20.465 (2) (r).

7 (j) *Amounts subject to refund.* Amounts designated for the military family relief
8 fund under this subsection are not subject to refund to the taxpayer unless the
9 taxpayer submits information to the satisfaction of the department, within 18
10 months after the date on which the taxes are due or the date on which the return is
11 filed, whichever is later, that the amount designated is clearly in error. Any refund
12 granted by the department under this paragraph shall be deducted from the moneys
13 received under this subsection in the fiscal year for which the refund is certified.”.

14 ✓~~452.~~ Page 798, line 9: delete lines 9 to 13.

15 ✓~~453.~~ Page 814, line 9: after “503,” insert “512,”.

16 ✓~~454.~~ Page 814, line 10: after “110-140,” insert “P.L. 110-141, P.L. 110-142,
17 P.L. 110-166,”.

18 ✓~~455.~~ Page 814, line 10: delete “section” and substitute “sections 811 and”.

19 ✓~~456.~~ Page 815, line 9: after “503,” insert “512,”.

20 ✓~~457.~~ Page 815, line 10: delete “section” and substitute “sections 811 and”.

21 ✓~~458.~~ Page 815, line 15: after “110-458,” insert “and changes that indirectly
22 affect the provisions applicable to this subchapter made by P.L. 110-458,”.

23 ✓~~459.~~ Page 816, line 6: after “503,” insert “512,”.

- 1 ~~460.~~ Page 816, line 7: delete "section" and substitute "sections 811 and".
- 2 ~~461.~~ Page 817, line 8: after "503," insert "512,".
- 3 ~~462.~~ Page 817, line 8: delete "section" and substitute "sections 811 and".
- 4 ~~463.~~ Page 832, line 8: after "503," insert "512,".
- 5 ~~464.~~ Page 832, line 8: delete "section" and substitute "sections 811 and".
- 6 ~~465.~~ Page 832, line 9: after "110-140," insert "P.L. 110-141, P.L. 110-142, P.L.
- 7 110-166,".
- 8 ~~466.~~ Page 833, line 6: after "503," insert "512,".
- 9 ~~467.~~ Page 833, line 7: delete "section" and substitute "sections 811 and".
- 10 ~~468.~~ Page 834, line 4: after "503," insert "512,".
- 11 ~~469.~~ Page 834, line 5: delete "section" and substitute "sections 811 and".
- 12 ~~470.~~ Page 835, line 4: after "503," insert "512,".
- 13 ~~471.~~ Page 835, line 5: delete "section" and substitute "sections 811 and".
- 14 ~~472.~~ Page 836, line 25: after that line insert:
- 15 ✓ "SECTION 1621eb. 71.255 (2m) of the statutes is created to read:
- 16 71.255 (2m) ELECTION TO INCLUDE EVERY MEMBER OF COMMONLY CONTROLLED
- 17 GROUP. (a) The designated agent as provided in sub. (7) may elect, without first
- 18 obtaining written approval from the department, to include in its combined group
- 19 every corporation in its commonly controlled group, regardless of whether such
- 20 corporations are engaged in the same unitary business as the designated agent.
- 21 Corporations included in the combined group by operation of this election are
- 22 required to use combined reporting only to the extent described in sub. (2). The
- 23 commonly controlled group shall calculate its Wisconsin income and apportionment

1 factors as provided under subs. (3), (4), and (5), and all income of all members of the
2 commonly controlled group, whether or not such income would otherwise be subject
3 to apportionment or allocable to a particular state in the absence of an election under
4 this subsection, shall be treated as apportionable income for purposes of the
5 combined report.

6 (b) The election under this subsection shall be executed by the designated agent
7 on an original, timely filed combined report. Any corporation that becomes
8 includable in the commonly controlled group subsequent to the year of election shall
9 have waived any objection to its inclusion in the combined report.

10 (c) An election under this subsection shall be binding for and applicable to the
11 taxable year for which it is made and for the next 9 taxable years. An election may
12 be renewed for another 10 taxable years, without prior written approval from the
13 department after it has been in effect for 10 taxable years. The renewal shall be made
14 on an original, timely filed return for the first taxable year after the completion of
15 a 10-year period for which an election under this subsection was in place. An election
16 that is not renewed shall be revoked. In the case of a revocation, a new election under
17 this subsection shall not be permitted in any of the immediately following 3 taxable
18 years.

19 (d) The department shall disregard the tax effect of an election under this
20 subsection, or disallow the election, with respect to any controlled group member or
21 members for any year of the election period, if the department determines that the
22 election has the effect of tax avoidance.”

23 **473.** Page 838, line 5: after that line insert:

1 “**SECTION 1621km.** 71.255 (6) (a) of the statutes, as created by 2009 Wisconsin
2 Act 2, is amended to read:

3 71.255 (6) (a) Except as provided in ~~par. pars.~~ (b) and (c), no tax credit,
4 Wisconsin net business loss carry-forward, or other post-apportionment deduction
5 earned by one member of the combined group, but not fully used by or allowed to that
6 member, may be used in whole or in part by another member of the combined group
7 or applied in whole or in part against the total income of the combined group. A
8 member of a combined group may use a carry-forward of a credit, Wisconsin net
9 business loss carry-forward, or other post-apportionment deduction otherwise
10 allowable under s. 71.26 or 71.45, that was incurred by that same member in a
11 taxable year beginning before ~~March 6~~ January 1, 2009.”.

12 ~~474.~~ Page 838, line 20: after that line insert:

13 “**SECTION 1621Ld.** 71.255 (6) (c) of the statutes is created to read:

14 71.255 (6) (c) 1. Subject to the limitations provided under s. 71.26 (3) (n), for
15 each taxable year that a corporation that is a member of a combined group has an
16 unused credit or credit carry-forward under s. 71.28 (4) or (5) or 71.47 (4) or (5), the
17 corporation may, after using that credit or credit carry-forward to offset its own tax
18 liability for the taxable year, use that credit or credit carry-forward to offset the tax
19 liability of all other members of the combined group on a proportionate basis, to the
20 extent such tax liability is attributable to the unitary business.

21 2. Unless otherwise provided by the department by rule, if the corporation may
22 no longer be included in the combined group, as determined by this section, the
23 corporation’s unused credits shall be available only to that corporation.”.

24 ~~475.~~ Page 839, line 24: after “under s.” insert “59.58 (7), 66.1038, or”.

1 ✓**476.** Page 875, line 13: after “503,” insert “512,”.

2 ✓**477.** Page 875, line 13: delete “section” and substitute “sections 811 and”.

3 ✓**478.** Page 875, line 14: after “110-140,” insert “P.L. 110-141, P.L. 110-142,
4 P.L. 110-166,”.

5 ✓**479.** Page 876, line 11: after “503,” insert “512,”.

6 ✓**480.** Page 876, line 12: delete “section” and substitute “sections 811 and”.

7 ✓**481.** Page 877, line 2: after “503,” insert “512,”.

8 ✓**482.** Page 877, line 2: delete “section” and substitute “sections 811 and”.

9 ✓**483.** Page 877, line 3: after “110-140,” insert “P.L. 110-141, P.L. 110-142, P.L.
10 110-166,”.

11 ✓**484.** Page 877, line 25: after “503,” insert “512,”.

12 ✓**485.** Page 878, line 1: delete “section” and substitute “sections 811 and”.

13 ✓**486.** Page 878, line 20: after “503,” insert “512,”.

14 ✓**487.** Page 878, line 20: delete “section” and substitute “sections 811 and”.

15 ✓**488.** Page 878, line 21: after “110-140,” insert “P.L. 110-141, P.L. 110-142,
16 P.L. 110-166,”.

17 ✓**489.** Page 879, line 18: after “503,” insert “512,”.

18 ✓**490.** Page 879, line 19: delete “section” and substitute “sections 811 and”.

19 ✓**491.** Page 879, line 23: after “110-458,” insert “and changes that indirectly
20 affect the provisions applicable to this subchapter made by P.L. 110-458,”.

21 ✓**492.** Page 880, line 15: after “503,” insert “512,”.

22 ✓**493.** Page 880, line 16: delete “section” and substitute “sections 811 and”.

- 1 ✓~~4~~**94.** Page 881, line 15: after “503,” insert “512,”.
- 2 ✓~~4~~**95.** Page 881, line 16: delete “section” and substitute “sections 811 and”.
- 3 ✓~~4~~**96.** Page 882, line 6: after “503,” insert “512,”.
- 4 ✓~~4~~**97.** Page 882, line 6: delete “section” and substitute “sections 811 and”.
- 5 ✓~~4~~**98.** Page 883, line 6: after “503,” insert “512,”.
- 6 ✓~~4~~**99.** Page 883, line 6: delete “section” and substitute “sections 811 and”.
- 7 ✓~~4~~**500.** Page 883, line 25: after “503,” insert “512,”.
- 8 ✓~~4~~**501.** Page 884, line 1: delete “section” and substitute “sections 811 and”.
- 9 ✓~~4~~**502.** Page 884, line 25: after “503,” insert “512,”.
- 10 ✓~~4~~**503.** Page 885, line 1: delete “section” and substitute “sections 811 and”.
- 11 ✓~~4~~**504.** Page 886, line 19: after that line insert:
- 12 “SECTION 1643d. 71.28 (3h) (b) of the statutes is amended to read:
- 13 71.28 (3h) (b) *Filing claims.* Subject to the limitations provided in this
- 14 subsection, for taxable years beginning after December 31, ~~2009~~ 2011, and before
- 15 January 1, ~~2013~~ 2015, for a claimant who produces at least 2,500,000 gallons of
- 16 biodiesel fuel in this state in the taxable year, a claimant may claim as a credit
- 17 against the tax imposed under s. 71.23, up to the amount of the tax, an amount that
- 18 is equal to the number of gallons of biodiesel fuel produced by the claimant in this
- 19 state in the taxable year multiplied by 10 cents.”.
- 20 ✓~~4~~**505.** Page 887, line 2: delete “2011” and substitute “2009”.
- 21 ✓~~4~~**506.** Page 887, line 20: after that line insert:

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

4 ~~X~~ **507.** Page 888, line 2: after “(bb)” insert “, except that the amounts certified
5 under this subdivision for taxable years beginning after December 31, 2009, and
6 before January 1, 2012, shall be paid in taxable years beginning after December 31,
7 2011”.

8 ~~X~~ **508.** Page 888, line 2: after that line insert:

9 ~~X~~ **SECTION 1655m.** 71.28 (3w) (bm) 1. of the statutes, as affected by 2009
10 Wisconsin Act 11, is amended to read:

11 71.28 (3w) (bm) 1. In addition to the credits under par. (b) and ~~subd.~~ subds. 2.
12 and 3., and subject to the limitations provided in this subsection and s. 560.799, a
13 claimant may claim as a credit against the tax imposed under s. 71.23 an amount
14 equal to a percentage, as determined by the department of commerce, not to exceed
15 100 percent, of the amount the claimant paid in the taxable year to upgrade or
16 improve the job-related skills of any of the claimant’s full-time employees, to train
17 any of the claimant’s full-time employees on the use of job-related new technologies,
18 or to provide job-related training to any full-time employee whose employment with
19 the claimant represents the employee’s first full-time job. This subdivision does not
20 apply to employees who do not work in an enterprise zone.

21 **SECTION 1655n.** 71.28 (3w) (bm) 2. of the statutes, as created by 2009 Wisconsin
22 Act 11, is amended to read:

23 71.28 (3w) (bm) 2. In addition to the credits under par. (b) and ~~subd.~~ subds. 1.
24 and 3., and subject to the limitations provided in this subsection and s. 560.799, a

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

12 **SECTION 1655p.** 71.28 (3w) (bm) 3. of the statutes is created to read:

13 71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subs. 1. and
14 2., and subject to the limitations provided in this subsection and s. 560.799, for
15 taxable years beginning after December 31, 2008, a claimant may claim as a credit
16 against the tax imposed under s. 71.23 up to 10 percent of the claimant's significant
17 capital expenditures, as determined by the department of commerce under s.
18 560.799 (5m).

19 **SECTION 1655r.** 71.28 (3w) (c) 3. of the statutes is amended to read:

20 71.28 (3w) (c) 3. No credit may be allowed under this subsection unless the
21 claimant includes with the claimant's return a copy of the claimant's certification for
22 tax benefits under s. 560.799 (5) or (5m)."

23 **509.** Page 916, line 10: after "503," insert "512,".

24 **510.** Page 916, line 10: delete "section" and substitute "sections 811 and".

1 ~~X~~511. Page 916, line 11: after "110-140," insert "P.L. 110-141, P.L. 110-142,
2 P.L. 110-166,".

3 ~~X~~512. Page 917, line 9: after "503," insert "512,".

4 ~~X~~513. Page 917, line 10: delete "section" and substitute "sections 811 and".

5 ~~X~~514. Page 918, line 10: after "503," insert "512,".

6 ~~X~~515. Page 918, line 10: delete "section" and substitute "sections 811 and".

7 ~~X~~516. Page 919, line 11: after "503," insert "512,".

8 ~~X~~517. Page 919, line 11: delete "section" and substitute "sections 811 and".

9 ~~X~~518. Page 934, line 25: after "503," insert "512,".

10 ~~X~~519. Page 935, line 1: after "110-140," insert "P.L. 110-141, P.L. 110-142, P.L.
11 110-166,".

12 ~~X~~520. Page 935, line 1: delete "section" and substitute "sections 811 and".

13 ~~X~~521. Page 935, line 23: after "503," insert "512,".

14 ~~X~~522. Page 935, line 24: delete "section" and substitute "sections 811 and".

15 ~~X~~523. Page 936, line 21: after "503," insert "512,".

16 ~~X~~524. Page 936, line 22: delete "section" and substitute "sections 811 and".

17 ~~X~~525. Page 937, line 20: after "503," insert "512,".

18 ~~X~~526. Page 937, line 21: delete "section" and substitute "sections 811 and".

19 ~~X~~527. Page 940, line 12: after that line insert:

20 "SECTION 1709d. 71.47 (3h) (b) of the statutes is amended to read:

21 71.47 (3h) (b) *Filing claims.* Subject to the limitations provided in this
22 subsection, for taxable years beginning after December 31, ~~2009~~ 2011, and before

1 January 1, ~~2013~~ 2015, for a claimant who produces at least 2,500,000 gallons of
2 biodiesel fuel in this state in the taxable year, a claimant may claim as a credit
3 against the tax imposed under s. 71.43, up to the amount of the tax, an amount that
4 is equal to the number of gallons of biodiesel fuel produced by the claimant in this
5 state in the taxable year multiplied by 10 cents.”.

6 ~~528~~. Page 940, line 20: delete “2011” and substitute “2009”.

7 ~~529~~. Page 941, line 14: after that line insert:

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

11 ~~530~~. Page 941, line 21: after “(bb)” insert “, 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 ~~531~~. Page 941, line 21: after that line insert:

16 “SECTION 1721m. 71.47 (3w) (bm) 1. of the statutes, as affected by 2009
17 Wisconsin Act 11, is amended to read:

18 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and ~~subd.~~ subds. 2.
19 and 3., and subject to the limitations provided in this subsection and s. 560.799, a
20 claimant may claim as a credit against the tax imposed under s. 71.43 an amount
21 equal to a percentage, as determined by the department of commerce, not to exceed
22 100 percent, of the amount the claimant paid in the taxable year to upgrade or
23 improve the job-related skills of any of the claimant’s full-time employees, to train
24 any of the claimant’s full-time employees on the use of job-related new technologies,

1 or to provide job-related training to any full-time employee whose employment with
2 the claimant represents the employee's first full-time job. This subdivision does not
3 apply to employees who do not work in an enterprise zone.

4 **SECTION 1721n.** 71.47 (3w) (bm) 2. of the statutes, as created by 2009 Wisconsin
5 Act 11, is amended to read:

6 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and ~~subd.~~ subds. 1.
7 and 3., and subject to the limitations provided in this subsection and s. 560.799, a
8 claimant may claim as a credit against the tax imposed under s. 71.43 an amount
9 equal to the percentage, as determined by the department of commerce under s.
10 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable
11 year to all of the claimant's full-time employees whose annual wages are greater
12 than \$20,000 in a tier I county or municipality, not including the wages paid to the
13 employees determined under par. (b) 1., or greater than \$30,000 in a tier II county
14 or municipality, not including the wages paid to the employees determined under
15 par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year,
16 if the total number of such employees is equal to or greater than the total number
17 of such employees in the base year. A claimant may claim a credit under this
18 subdivision for no more than 5 consecutive taxable years.

19 **SECTION 1721p.** 71.47 (3w) (bm) 3. of the statutes is created to read:

20 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. and
21 2., and subject to the limitations provided in this subsection and s. 560.799, for
22 taxable years beginning after December 31, 2008, a claimant may claim as a credit
23 against the tax imposed under s. 71.43 up to 10 percent of the claimant's significant
24 capital expenditures, as determined by the department of commerce under s.
25 560.799 (5m).

1 **SECTION 1721r.** 71.47 (3w) (c) 3. of the statutes is amended to read:

2 71.47 (**3w**) (c) 3. No credit may be allowed under this subsection unless the
3 claimant includes with the claimant's return a copy of the claimant's certification for
4 tax benefits under s. 560.799 (5) or (5m).”.

5 ~~5~~**32.** Page 954, line 12: after that line insert:

6 **SECTION 1741w.** 71.54 (1) (f) (intro.) of the statutes is amended to read:

7 71.54 (1) (f) *2001 and thereafter.* (intro.) The Subject to sub. (2m), the amount
8 of any claim filed in 2001 and thereafter and based on property taxes accrued or rent
9 constituting property taxes accrued during the previous year is limited as follows:

10 **SECTION 1741we.** 71.54 (2) (b) 3. of the statutes is amended to read:

11 71.54 (2) (b) 3. ~~In~~ Subject to sub. (2m), in calendar year 1990 or any subsequent
12 calendar year, \$1,450.”.

13 ~~5~~**33.** Page 954, line 15: delete “amount for” and substitute “amounts of the
14 threshold income under sub. (1) (f) 1. and 2.”.

15 ~~5~~**34.** Page 954, line 16: after “sub. (1) (f) 3.” insert “and the maximum property
16 taxes under sub. (2) (b) 3.”.

17 ~~5~~**35.** Page 954, line 23: delete “number. The” and substitute “number. Each”.

18 ~~5~~**36.** Page 955, line 6: delete “under”.

19 ~~5~~**37.** Page 955, line 7: delete “sub. (1) (f) 1. and 2.” and substitute “as
20 calculated under par. (a)”.

21 ~~5~~**38.** Page 971, line 10: after “withhold” insert “, not more frequently than on
22 a quarterly basis,”.

23 ~~5~~**39.** Page 971, line 12: delete lines 12 to 18.

1 ✓ **540.** Page 972, line 18: delete the material beginning with that line and
2 ending with page 973, line 10.

3 ✓ **541.** Page 982, line 22: after that line insert:

4 “(h) *Exceptions.* This subsection does not apply to a financial institution that
5 has assets of less than \$5,000,000.”

6 ✓ **542.** Page 987, line 23: after that line insert:

7 “**SECTION 1817p.** 74.09 (3) (gd) of the statutes is created to read:

8 74.09 (3) (gd) For Milwaukee County, if it imposes a sales and use tax under
9 s. 77.70 (2), indicate the amount of the reduction in property taxes associated with
10 the requirement under s. 77.70 (2) to remove transit expenditures from the property
11 tax levy.”

12 ✓ **543.** Page 987, line 24: delete the material beginning with that line and
13 ending with page 988, line 22.

14 **544.** Page 989, line 23: after “**REGIONAL**” insert “**SOUTHEASTERN**”.

15 **545.** Page 989, line 24: delete “**FEE;**” and substitute “**FEE**”.

16 **546.** Page 989, line 24: delete “**TRANSIT KRM**” and substitute
17 “**REGIONAL TRANSIT**”.

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18 ✓ **547.** Page 989, line 25: delete that line.

19 ✓ **548.** Page 990, line 1: before that line insert:

20 “**SECTION 1829g.** 77.02 (1) of the statutes is amended to read:

21 77.02 (1) PETITION. The owner of an entire quarter quarter section, fractional
22 lot or government lot as determined by U.S. government survey plat, excluding
23 public roads and railroad rights-of-way that may have been sold, may file with the

1 department of natural resources a petition stating that the owner believes the lands
2 therein described are more useful for growing timber and other forest crops than for
3 any other purpose, that the owner intends to practice forestry thereon, that all
4 persons holding encumbrances thereon have joined in the petition and requesting
5 that such lands be approved as "Forest Croplands" under this subchapter. Whenever
6 any such land is encumbered by a mortgage or other indenture securing any issue
7 of bonds or notes, the trustee named in such mortgage or indenture or any
8 amendment thereto may join in such petition, and such action shall for the purpose
9 of this section be deemed the action of all holders of such bonds or notes. Land for
10 which a petition is submitted under sub. (4) is exempt from the size requirements
11 specified under this subsection.

12 **SECTION 1829j.** 77.02 (3) of the statutes is amended to read:

13 77.02 (3) DECISION, COPIES. (a) After receiving all the evidence offered at any
14 hearing held on the petition and after making such independent investigation as it
15 sees fit the department shall make its findings of fact and make and enter an order
16 accordingly. If it finds that the facts give reasonable assurance that a stand of
17 merchantable timber will be developed on such descriptions within a reasonable
18 time, and that such descriptions are then held permanently for the growing of timber
19 under sound forestry practices, rather than for agricultural, mineral, shoreland
20 development of navigable waters, recreational, residential or other purposes, and
21 that all persons holding encumbrances against such descriptions have in writing
22 agreed to the petition, the order entered shall grant the request of the petitioner on
23 condition that all unpaid taxes against said descriptions be paid within 30 days
24 thereafter; otherwise the department of natural resources shall deny the request of
25 the petitioner.

1 **(b)** If the request of the a petitioner is granted under par. (a) or sub. (4), a copy
2 of such order shall be filed with the department of revenue, the supervisor of
3 equalization and the clerk of each town, and the order shall be recorded with the
4 register of deeds of each county, in which any of the lands affected by the order are
5 located. The register of deeds shall record the entry, transfer or withdrawal of all
6 forest croplands in a suitable manner on the county records. The register of deeds
7 may collect recording fees under s. 59.43 (2) from the owner. ~~Any~~

8 **(c)** Except as provided in sub. (4) (b), any order of the department relating to the
9 entry of forest croplands issued on or before November 20 of any year shall take effect
10 on January 1 of the following calendar year, but all orders issued after November 20
11 shall take effect on January 1 of the calendar year following the calendar year in
12 which orders issued on or before November 20 would have been effective.

13 **SECTION 1829m.** 77.02 (4) of the statutes is created to read:

14 **77.02 (4) EXEMPTION FOR CERTAIN SMALLER PARCELS.** (a) A landowner of a parcel
15 that is less than a quarter quarter section in size may petition the department of
16 natural resources to allow the land to be entered as forest croplands under this
17 section. The department shall grant the petition and issue an order entering the land
18 as forest croplands if all of the following apply:

- 19 1. The landowner of the parcel is a nonprofit archery club.
- 20 2. The parcel of land was part of a quarter quarter section or lot that was
21 entered as forest croplands before January 1, 1968.
- 22 3. The parcel of land was divided from the section or lot and was sold to the
23 landowner before January 1, 2009.

24 (b) An order issued under par. (a) shall take effect on the date of its issuance.
25 Notwithstanding the 25-year or 50-year requirement under s. 77.03, the date for the

1 ending of a order entered under par. (a) shall be the same date as the date for the
2 ending of the order that applies to the section or lot from which the parcel was
3 divided.

4 (c) Subsections (2) and (3) (a) do not apply to a petition submitted under this
5 subsection.

6 (d) The taxes and penalties under s. 77.10 do not apply to a parcel affected by
7 an order of withdrawal if an order of entry is subsequently issued for the parcel under
8 par. (a). If an order of withdrawal is issued for such a parcel after the issuance of the
9 order for entry under par. (a), the landowner shall be liable for all withdrawal taxes
10 and penalties under s. 77.10 that would have been levied on the parcel if the parcel
11 had continuously been subject to the original order of entry issued for the entire
12 quarter quarter section or lot.

13 **SECTION 1829n.** 77.03 of the statutes is amended to read:

14 **77.03 Taxation of forest croplands.** After the filing and recording of the
15 order with the officers under s. 77.02 (3) the lands described therein shall be "Forest
16 Croplands", on which taxes shall thereafter be payable only as provided under this
17 subchapter. The enactment of ss. 77.01 to 77.14, petition by the owner and the
18 making of the order under s. 77.02 (3) or (4) (a) shall constitute a contract between
19 the state and the owner, running with the lands, for a period of 25 or 50 years at the
20 election of the applicant at the time the petition is filed, unless withdrawn under s.
21 77.10, with privilege of renewal by mutual agreement between the owner and the
22 state, whereby the state as an inducement to owners and prospective purchasers of
23 forest croplands to come under ss. 77.01 to 77.14 agrees that, unless withdrawn
24 under s. 77.10, no change in or repeal of ss. 77.01 to 77.14 shall apply to any land then
25 accepted as forest croplands, except as the department of natural resources and the

1 owner may expressly agree in writing and except as provided in s. 77.17. If at the
2 end of the contract period the land is not designated as managed forest land under
3 subch. VI, the merchantable timber on the land shall be estimated by an estimator
4 jointly agreed upon by the department of natural resources and the owner, and if the
5 department and the owner fail to agree on an estimator, the judge of the circuit court
6 of the district in which the lands lie shall appoint a qualified forester, whose estimate
7 shall be final, and the cost thereof shall be borne jointly by the department of natural
8 resources and the owner; and the 10% severance tax paid on the stumpage thereon
9 in the same manner as if the stumpage had been cut. The owners by such contract
10 consent that the public may hunt and fish on the lands, subject to such rules as the
11 department of natural resources prescribes regulating hunting and fishing.

12 **SECTION 1829ng.** 77.04 (1) of the statutes is amended to read:

13 77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each
14 forest cropland description in a special column or some other appropriate place in
15 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which
16 shall be a sufficient designation that such description is subject to this subchapter.
17 Such land shall thereafter be assessed and be subject to review under ch. 70, and
18 such assessment may be used by the department of revenue in the determination of
19 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for
20 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal
21 of descriptions entered as forest croplands after December 31, 1971, may be
22 determined by the department of revenue by multiplying the last assessed value of
23 the land prior to the time of the entry by an annual ratio computed for the state under
24 sub. (2) to establish the annual assessed value of the description. No tax shall be
25 levied on forest croplands except the specific annual taxes as provided, except that

1 any building located on forest cropland shall be assessed as personal property,
2 subject to all laws and regulations for the assessment and taxation of general
3 property.

4 **SECTION 1829nr.** 77.04 (2) of the statutes is amended to read:

5 77.04 (2) TAX PER ACRE; PAYMENT; PENALTY. The "acreage share" shall be
6 computed at the rate of 10 cents per acre on all lands entered prior to 1972 or entered
7 under s. 77.02 (4) (a). On all lands entered after December 31, 1971, the "acreage
8 share" shall be computed every 10 years to the nearest cent by the department of
9 revenue at the rate of 20 cents per acre multiplied by a ratio using the equalized value
10 of the combined residential, commercial, manufacturing, agricultural, undeveloped,
11 agricultural forest, and productive forest land classes under s. 70.32 (2) within the
12 state in 1972 as the denominator, and using equalized value for these combined land
13 classes in 1982 and every 10th year thereafter as the numerator. All owners shall
14 pay to the taxation district treasurer the acreage share on each description on or
15 before January 31. If the acreage share is not paid when due to the taxation district
16 treasurer it shall be subject to interest and penalty as provided under ss. 74.11 (11),
17 74.12 (10) and 74.47. These lands shall be returned as delinquent and a tax
18 certificate under subch. VII of ch. 74 shall be issued on them. After 2 years from the
19 date of the issuance of a tax certificate, the county clerk shall promptly take a tax
20 deed under ch. 75. On taking such deed the county clerk shall certify that fact and
21 specify the descriptions to the department of natural resources.

22 **SECTION 1829r.** 77.13 (3) of the statutes is created to read:

23 77.13 (3) Subsections (1) and (2) do not apply to any petition submitted under
24 s. 77.02 (4)."

