



2009 ASSEMBLY BILL 864

1 **AN ACT** *to amend* 71.07 (3w) (bm) 1., 71.07 (3w) (bm) 2., 71.07 (3w) (bm) 3., 71.28
2 (3w) (bm) 1., 71.28 (3w) (bm) 2., 71.28 (3w) (bm) 3., 71.47 (3w) (bm) 1., 71.47 (3w)
3 (bm) 2. and 71.47 (3w) (bm) 3.; and *to create* 71.07 (3w) (bm) 4., 71.28 (3w) (bm)
4 4., 71.47 (3w) (bm) 4. and 560.799 (5) (e) of the statutes; **relating to:**
5 authorizing the Department of Commerce to certify for tax benefits a business
6 located in an enterprise zone and having a Wisconsin supply chain.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

7 **SECTION 1.** 71.07 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act
8 28, is amended to read:
9 71.07 (**3w**) (bm) 1. In addition to the credits under par. (b) and subds. 2. and,
10 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,

ASSEMBLY BILL 864**SECTION 1**

1 a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
2 amount equal to a percentage, as determined by the department of commerce, not
3 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
4 or improve the job-related skills of any of the claimant's full-time employees, to train
5 any of the claimant's full-time employees on the use of job-related new technologies,
6 or to provide job-related training to any full-time employee whose employment with
7 the claimant represents the employee's first full-time job. This subdivision does not
8 apply to employees who do not work in an enterprise zone.

9 **SECTION 2.** 71.07 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act
10 28, is amended to read:

11 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1. ~~and,~~
12 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,
13 a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
14 amount equal to the percentage, as determined by the department of commerce
15 under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the
16 taxable year to all of the claimant's full-time employees whose annual wages are
17 greater than \$20,000 in a tier I county or municipality, not including the wages paid
18 to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II
19 county or municipality, not including the wages paid to the employees determined
20 under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable
21 year, if the total number of such employees is equal to or greater than the total
22 number of such employees in the base year. A claimant may claim a credit under this
23 subdivision for no more than 5 consecutive taxable years.

24 **SECTION 3.** 71.07 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act
25 28, is amended to read:

ASSEMBLY BILL 864

1 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. ~~and~~,
2 2., and 4., and subject to the limitations provided in this subsection and s. 560.799,
3 for taxable years beginning after December 31, 2008, a claimant may claim as a
4 credit against the tax imposed under s. 71.02 or 71.08 up to 10 percent of the
5 claimant's significant capital expenditures, as determined by the department of
6 commerce under s. 560.799 (5m).

7 **SECTION 4.** 71.07 (3w) (bm) 4. of the statutes is created to read:

8 71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
9 3., and subject to the limitations provided in this subsection and s. 560.799, for
10 taxable years beginning after December 31, 2009, a claimant may claim as a credit
11 against the tax imposed under s. 71.02 or 71.08, up to 1 percent of the amount that
12 the claimant paid in the taxable year to purchase tangible personal property, items,
13 property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors,
14 as determined by the department of commerce under s. 560.799 (5) (e), except that
15 the claimant may not claim the credit under this subdivision and subd. 3. for the
16 same expenditures.

17 **SECTION 5.** 71.28 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act
18 28, is amended to read:

19 71.28 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2. ~~and~~,
20 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,
21 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
22 equal to a percentage, as determined by the department of commerce, not to exceed
23 100 percent, of the amount the claimant paid in the taxable year to upgrade or
24 improve the job-related skills of any of the claimant's full-time employees, to train
25 any of the claimant's full-time employees on the use of job-related new technologies,

ASSEMBLY BILL 864**SECTION 5**

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 6.** 71.28 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin Act
5 28, is amended to read:

6 71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1. and,
7 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,
8 a claimant may claim as a credit against the tax imposed under s. 71.23 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 7.** 71.28 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act
20 28, is amended to read:

21 71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subs. 1. and,
22 2., and 4., and subject to the limitations provided in this subsection and s. 560.799,
23 for taxable years beginning after December 31, 2008, a claimant may claim as a
24 credit against the tax imposed under s. 71.23 up to 10 percent of the claimant's

ASSEMBLY BILL 864

1 significant capital expenditures, as determined by the department of commerce
2 under s. 560.799 (5m).

3 **SECTION 8.** 71.28 (3w) (bm) 4. of the statutes is created to read:

4 71.28 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
5 3., and subject to the limitations provided in this subsection and s. 560.799, for
6 taxable years beginning after December 31, 2009, a claimant may claim as a credit
7 against the tax imposed under s. 71.23, up to 1 percent of the amount that the
8 claimant paid in the taxable year to purchase tangible personal property, items,
9 property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors,
10 as determined by the department of commerce under s. 560.799 (5) (e), except that
11 the claimant may not claim the credit under this subdivision and subd. 3. for the
12 same expenditures.

13 **SECTION 9.** 71.47 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act
14 28, is amended to read:

15 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2. and,
16 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,
17 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount
18 equal to a percentage, as determined by the department of commerce, not to exceed
19 100 percent, of the amount the claimant paid in the taxable year to upgrade or
20 improve the job-related skills of any of the claimant's full-time employees, to train
21 any of the claimant's full-time employees on the use of job-related new technologies,
22 or to provide job-related training to any full-time employee whose employment with
23 the claimant represents the employee's first full-time job. This subdivision does not
24 apply to employees who do not work in an enterprise zone.

ASSEMBLY BILL 864**SECTION 10**

1 **SECTION 10.** 71.47 (3w) (bm) 2. of the statutes, as affected by 2009 Wisconsin
2 Act 28, is amended to read:

3 71.47 **(3w)** (bm) 2. In addition to the credits under par. (b) and subds. 1. ~~and~~,
4 3., and 4., and subject to the limitations provided in this subsection and s. 560.799,
5 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount
6 equal to the percentage, as determined by the department of commerce under s.
7 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable
8 year to all of the claimant's full-time employees whose annual wages are greater
9 than \$20,000 in a tier I county or municipality, not including the wages paid to the
10 employees determined under par. (b) 1., or greater than \$30,000 in a tier II county
11 or municipality, not including the wages paid to the employees determined under
12 par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year,
13 if the total number of such employees is equal to or greater than the total number
14 of such employees in the base year. A claimant may claim a credit under this
15 subdivision for no more than 5 consecutive taxable years.

16 **SECTION 11.** 71.47 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin
17 Act 28, is amended to read:

18 71.47 **(3w)** (bm) 3. In addition to the credits under par. (b) and subds. 1. ~~and~~,
19 2., and 4., and subject to the limitations provided in this subsection and s. 560.799,
20 for taxable years beginning after December 31, 2008, a claimant may claim as a
21 credit against the tax imposed under s. 71.43 up to 10 percent of the claimant's
22 significant capital expenditures, as determined by the department of commerce
23 under s. 560.799 (5m).

24 **SECTION 12.** 71.47 (3w) (bm) 4. of the statutes is created to read:

