

State of Wisconsin



2009 Assembly Bill 864

Date of enactment: **May 10, 2010**
Date of publication*: **May 24, 2010**

2009 WISCONSIN ACT 267

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

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

SECTION 1. 71.07 (3w) (bm) 1. of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subs. 2. ~~and 3.~~, and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to a percentage, as determined by the department of commerce, not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job-related skills of any of the claimant's full-time employees, to train any of the claimant's full-time employees on the use of job-related new technologies, or to provide job-related training to any full-time employee whose employment with the claimant represents the employee's first full-time job. This subdivision does not apply to employees who do not work in an enterprise zone.

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

71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1. ~~and 3.~~, and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed

under s. 71.02 or 71.08 an amount equal to the percentage, as determined by the department of commerce under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than \$20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

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

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

* Section 991.11, WISCONSIN STATUTES 2007-08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

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

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

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

71.28 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2. ~~and 3.~~, and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to a percentage, as determined by the department of commerce, not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job-related skills of any of the claimant's full-time employees, to train any of the claimant's full-time employees on the use of job-related new technologies, or to provide job-related training to any full-time employee whose employment with the claimant represents the employee's first full-time job. This subdivision does not apply to employees who do not work in an enterprise zone.

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

71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1. ~~and 3.~~, and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to the percentage, as determined by the department of commerce under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than \$20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

SECTION 7. 71.28 (3w) (bm) 3. of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. ~~and 2.~~, and 4., and subject to the limitations provided in this subsection and s. 560.799, for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the tax imposed under s. 71.23 up to 10 percent of the claimant's significant capital expenditures, as determined by the department of commerce under s. 560.799 (5m).

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

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

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

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

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

71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1. ~~and 3.~~, and 4., and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to the percentage, as determined by the department of commerce under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than \$20,000 in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the

claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

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

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

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

71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and 3., and subject to the limitations provided in this subsection and s. 560.799, for tax-

able years beginning after December 31, 2009, a claimant may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department of commerce under s. 560.799 (5) (e), except that the claimant may not claim the credit under this subdivision and subd. 3. for the same expenditures.

SECTION 13. 560.799 (5) (e) of the statutes is created to read:

560.799 (5) (e) A business located in an enterprise zone if the business purchases tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined by the department.

SECTION 14m. Nonstatutory provisions.

(1) REQUIRED GENERAL FUND BALANCE. Section 20.003 (4) of the statutes does not apply to the action of the legislature in enacting this act.