



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2009 Wisconsin Act 266**  
[2009 Assembly Bill 768]

**Authorization for  
Two Additional Enterprise Zones**

Under current law, the Department of Commerce (Commerce) may designate an area as an enterprise zone. A taxpayer who creates or retains jobs in an enterprise zone may claim certain credits against state income and franchise taxes. Commerce must consider a number of factors related to the area prior to designating the area as an enterprise zone, including indicators of the area's economic need and whether designation as an enterprise zone would promote the retention of jobs in the area.

2009 Wisconsin Act 266 increases the number of enterprise zones that may be designated in the state from 10 to 12.

*Effective date:* May 25, 2010.

*Prepared by:* Mary Matthias, Senior Staff Attorney

May 24, 2010

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.