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(FORM UPDATED: 08/11/2010)

## WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

**2009-10**

(session year)

**Joint**

(Assembly, Senate or Joint)

**Committee for Review of Administrative Rules ...**

### **COMMITTEE NOTICES ...**

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

### **INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL**

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)  
(**ab** = Assembly Bill)                      (**ar** = Assembly Resolution)                      (**ajr** = Assembly Joint Resolution)  
(**sb** = Senate Bill)                              (**sr** = Senate Resolution)                              (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

\* Contents organized for archiving by: Stefanie Rose (LRB) (June 2012)

April 21, 2010

Robert Marchant  
Senate Chief Clerk  
B20 Southeast, State Capitol  
P.O. Box 7882  
Madison, Wisconsin 53707-7882

Patrick Fuller  
Assembly Chief Clerk  
Room 401  
17 West Main Street  
Madison, Wisconsin 53703

Dear Chief Clerks:

### NOTICE OF ADMINISTRATIVE RULES IN FINAL DRAFT FORM

CLEARINGHOUSE RULE NO.: 10-008

RULE NO.: Chapter Comm 132

RELATING TO: Dairy Manufacturing Facility Investment Credits

Section 227.19, Stats., requires agencies to submit proposed rules in final draft form to the chief clerk of each house for referral to the appropriate legislative standing committees.

The following information, as required by law, is being submitted to you.

1. Rules in final draft form (in triplicate).
2. Report consisting of:
  - a) Rule Report.
  - b) Public Hearing Attendance Record.
  - c) Public Hearing Comment and Agency Response Form.
  - d) Legislative Council Rules Clearinghouse Report.
  - e) Response to Legislative Council Rules Clearinghouse Report.
  - f) Fiscal Estimate.
  - g) Final Regulatory Flexibility Analysis.

If you have any questions regarding this matter, please do not hesitate to contact us.

Respectfully submitted,



Richard J. Leinenkugel  
Secretary

# RULE REPORT

## Department of Commerce

Clearinghouse Rule No.: 10-008

Rule No.: Chapter Comm 132

Relating to: Dairy Manufacturing Facility Investment Credits

*Contact person for substantive questions:*

*Contact person for internal processing:*

Name Sam Rockweiler Name (same)

Title Code Development Consultant Title \_\_\_\_\_

Telephone Number 266-0797 Telephone Number \_\_\_\_\_

1. Basis and purpose of the proposed rule.

The proposed rules would primarily expand chapter Comm 132 to enable members of dairy cooperatives to claim tax credits for the cooperatives' investments in dairy manufacturing facilities, as authorized by 2009 Wisconsin Act 2.

2. How the proposed rule advances relevant statutory goals or purposes.

The proposed rules are consistent with the Department's statutory duty to foster the growth and diversification of the economy of Wisconsin.

3. Changes to the rule analysis or fiscal estimate that was prepared for public hearing.

No substantive changes were made to the rule analysis or fiscal estimate.



**DEPARTMENT OF COMMERCE  
SUMMARY OF PUBLIC HEARING COMMENTS AND AGENCY RESPONSE**

Clearinghouse Rule Number: 10-008		Hearing Location: Madison	
Rule Number: Chapter Comm 132		Hearing Date: March 2, 2010	
Relating to: Dairy manufacturing facility investment credits			
Comments: Oral or Exhibit No.	Presenter, Group Represented, City and State	Comments/Recommendations	Agency Response
No comments were received.			

*File Reference: Comm 132/Hearing Summary*

FISCAL ESTIMATE  
DOA-2048 (R06/99)

ORIGINAL  
 CORRECTED

UPDATED  
 SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.  
Chapter Comm 132  
Amendment No. if Applicable

**Subject**

Dairy manufacturing facility investment credits

**Fiscal Effect**

**State:**  No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenues
- Decrease Existing Revenues

- Increase Costs - May be Possible to Absorb Within Agency's Budget  Yes  No
- Decrease Costs

**Local:**  No local government costs

- 1.  Increase Costs
  - Permissive  Mandatory
- 2.  Decrease Costs
  - Permissive  Mandatory

- 3.  Increase Revenues
  - Permissive  Mandatory
- 4.  Decrease Revenues
  - Permissive  Mandatory

5. Types of Local Governmental Units Affected:
- Towns  Villages  Cities
  - Counties  Others \_\_\_\_\_
  - School Districts  WTCS Districts

**Fund Sources Affected**

- GPR  FED  PRO  PRS  SEG  SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate**

Although the rules will newly result in review of documentation relating to certifying dairy cooperatives and allocating tax credits to them for investments in dairy manufacturing facilities, the number of these reviews and allocations is expected to be too small to result in significant changes in the Department's costs for administering its business development programs. Therefore, the proposed rules are not expected to have any significant fiscal effect on the Department.

The proposed rules are not expected to impose any significant costs on the private sector, because the rules address only voluntary submittal of documentation relating to tax credits for investments by dairy cooperatives in dairy manufacturing facilities.

**Long-Range Fiscal Implications**

None known.

Agency/Prepared by: (Name & Phone No.)  
Commerce/Jim O'Keefe 264-7837

Authorized Signature/Telephone No.

*James O'Keefe* 264-7837

Date

11/4/10

**FISCAL ESTIMATE WORKSHEET**  
 Detailed Estimate of Annual Fiscal Effect  
 DOA-2047(R06/99)

ORIGINAL  
 CORRECTED

UPDATED  
 SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.  
 Chapter Comm 132

Amendment No.

**Subject**

Dairy manufacturing facility investment credits

**I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):**

None known.

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
<b>A. State Costs By Category</b>		
State Operations - Salaries and Fringes	\$0	-\$0
(FTE Position Changes)	( 0.00 FTE)	( - 0.00 FTE)
State Operations - Other Costs	\$0	-\$0
Local Assistance	\$0	-\$0
Aids to Individuals or Organizations	\$0	-\$0
<b>TOTAL State Costs By Category</b>	\$0	-\$0
<b>B. State Costs By Source of Funds</b>		
GPR	\$0	-\$0
FED	\$0	-\$0
PRO/PRS	\$0	-\$0
SEG/SEG-S	\$0	-\$0
<b>III. State Revenues-</b> Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	<b>Increased Rev.</b>	<b>Decreased Rev.</b>
GPR Taxes	\$0	-\$0
GPR Earned	\$0	-\$0
FED	\$0	-\$0
PRO/PRS	\$0	-\$0
SEG/SEG-S	\$0	-\$0
<b>TOTAL State Revenues</b>	\$0	-\$0

**NET ANNUALIZED FISCAL IMPACT**

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ 0	\$ 0
NET CHANGE IN REVENUES	\$ 0	\$ 0

Agency/Prepared by: (Name & Phone No.)

Authorized Signature/Telephone No.

Date

Commerce/Jim O'Keefe 264-7837

*Jim O'Keefe* 264-7837

1/4/10

# FINAL REGULATORY FLEXIBILITY ANALYSIS

## Department of Commerce

CLEARINGHOUSE RULE NO.: 10-008

RULE NO.: Chapter Comm 132

RELATING TO: Dairy Manufacturing Facility Investment Credits

Final regulatory flexibility analysis not required. (Statement of determination required.)

1. Reason for including or failing to include the following methods for reducing impact of the rule on small businesses: Less stringent compliance or reporting requirements; less stringent schedules or deadlines for compliance or reporting requirements; simplification of compliance or reporting requirements; establishment of performance standards to replace design or operational standards; exemption from any or all requirements.

Less stringent requirements are not proposed for small businesses because the directive under which these rules are proposed, section 560.207 of the Statutes, does not provide such flexibility.

2. Issues raised by small businesses during hearings, changes in proposed rules as a result of comments by small businesses and reasons for rejecting any alternatives suggested by small businesses.

No issues were raised.

*(Continued on reverse side)*



3. Nature and estimated cost of preparation of any reports by small businesses.

No substantive reporting would be imposed on small businesses.

4. Nature and estimated cost of other measures and investments required of small businesses.

The rules are not expected to impose significant costs on small businesses for other measures because the rules address submittal of documentation only by dairy cooperatives that choose to pursue tax credits for investing in dairy manufacturing facilities.

5. Additional cost to agency of administering or enforcing a rule which includes any of the methods in 1. for reducing impact on small businesses.

None of the methods listed in 1. for reducing small-business impacts are included in the proposed rules.

6. Impact on public health, safety and welfare caused by including any of the methods in 1. for reducing impact on small businesses.

None of the methods listed in 1. for reducing small-business impacts are included in the proposed rules.

# RESPONSE TO LEGISLATIVE COUNCIL CLEARINGHOUSE REPORT

## Department of Commerce

CLEARINGHOUSE RULE NO.: 10-008

RULE NO.: Chapter Comm 132

RELATING TO: Dairy Manufacturing Facility Investment Credits

Agency contact person for substantive questions.

Name: Sam Rockweiler

Title: Code Development Consultant

Telephone No. 266-0797

Legislative Council report recommendations accepted in whole.

Yes

No

1. Review of statutory authority [s. 227.15(2)(a)]

a.  Accepted

b.  Accepted in part

c.  Rejected

d.  Comments attached

2. Review of rules for form, style and placement in administrative code [s. 227.15(2)(c)]

a.  Accepted

b.  Accepted in part

c.  Rejected

d.  Comments attached

3. Review rules for conflict with or duplication of existing rules [s. 227.15(2)(d)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
4. Review rules for adequate references to related statutes, rules and forms [s. 227.15(2)(e)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
5. Review language of rules for clarity, grammar, punctuation and plainness [s. 227.15(2)(f)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
6. Review rules for potential conflicts with, and comparability to, related federal regulations [s. 227.15(2)(g)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
7. Review rules for permit action deadline [s. 227.15(2)(h)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached



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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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**Ronald Skiansky**  
*Clearinghouse Director*

**Terry C. Anderson**  
*Legislative Council Director*

**Richard Sweet**  
*Clearinghouse Assistant Director*

**Laura D. Rose**  
*Legislative Council Deputy Director*

### CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

#### CLEARINGHOUSE RULE 10-008

AN ORDER to amend Comm 132.10 (intro.) and (2), 132.30 (1) (a), (2) and Note, and (4), 132.40 (2), 132.50, and 132.60 (1); and to repeal and recreate Comm 132.60 (2), relating to dairy manufacturing facility investment credits for dairy cooperatives, and affecting small businesses.

Submitted by **DEPARTMENT OF COMMERCE**

01-28-2010 RECEIVED BY LEGISLATIVE COUNCIL.

02-15-2010 REPORT SENT TO AGENCY.

RNS:JKR

**LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT**

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]  
Comment Attached      YES       NO
2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]  
Comment Attached      YES       NO
3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]  
Comment Attached      YES       NO
4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS [s. 227.15 (2) (e)]  
Comment Attached      YES       NO
5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]  
Comment Attached      YES       NO
6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL REGULATIONS [s. 227.15 (2) (g)]  
Comment Attached      YES       NO
7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]  
Comment Attached      YES       NO



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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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Ronald Sklansky  
*Clearinghouse Director*

Richard Sweet  
*Clearinghouse Assistant Director*

Terry C. Anderson  
*Legislative Council Director*

Laura D. Rose  
*Legislative Council Deputy Director*

### CLEARINGHOUSE RULE 10-008

#### Comments

**[NOTE:** All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated September 2008.]

#### 2. Form, Style and Placement in Administrative Code

- a. The rule summary should contain an explanation of the changes made in the proposed rule to s. Comm 132.30 (2) and (4), regarding schedule DM and the deadline change.
- b. Since the agency is expanding ch. Comm 132 to include dairy cooperatives, why are dairy cooperatives not added to some parts of the chapter, including s. Comm 132.10?
- c. In SECTION 3, the second “~~that~~” on the second line of s. Comm 132.40 (2) should be removed.
- d. In SECTION 3, “ch. 71, Stats.” should replace “chapter 71 of the Statutes” in the note to s. Comm 132.40 (2). [s. 1.07, Manual.]



State of Wisconsin \ Department of Commerce

# RULES IN FINAL DRAFT FORM

**Rule No.:** Chapter Comm 132

**Relating to:** Dairy Manufacturing Facility Investment Credits

**Clearinghouse Rule No.:** 10-008

**PROPOSED ORDER OF THE  
DEPARTMENT OF COMMERCE**

**CREATING RULES**

The Wisconsin Department of Commerce proposes an order to repeal Comm 132.20 (6);  
to renumber Comm 132.20 (1) to (5);  
to amend Comm 132.10; 132.30 (1), (2) and Note and (4); 132.40 (title), (1), (2) and Note;  
132.50 and 132.60 (1);  
to repeal and recreate Comm 132.60 (2);  
and to create Comm 132.20 (1) relating to dairy manufacturing facility investment credits for  
dairy cooperatives, and affecting small businesses.

\*\*\*\*\*

**Analysis of Proposed Rules**

**1. Statutes Interpreted.**

Sections 71.07 (3p), 71.28 (3p) and 71.47 (3p), as amended by 2009 Wisconsin Act 2.

**2. Statutory Authority.**

Sections 227.11 (2) (a) and 560.207 (4).

**3. Explanation of Agency Authority.**

Section 560.207 (4) of the Statutes requires the Department to promulgate rules for administering a program to certify taxpayers and allocate tax credits for the dairy manufacturing investments addressed in sections 71.07 (3p), 71.28 (3p) and 71.47 (3p) of the Statutes. Section 227.11 (2) (a) of the Statutes authorizes the Department to promulgate rules interpreting the provisions of any Statute administered by the Department.

**4. Related Statute or Rule.**

The Department has rules for several other programs associated with tax credits, but those programs are not targeted specifically to investments by dairy cooperatives in dairy manufacturing facilities.

**5. Summary of Rule.**

The proposed rules in this order would primarily expand chapter Comm 132 to enable members of dairy cooperatives to claim tax credits for the cooperatives' investments in dairy manufacturing facilities, as authorized by 2009 Wisconsin Act 2. The rule changes would also



delete a reference to including a Department of Revenue tax schedule when applying for the certification and allocation; and would change the annual deadline for applying, from March 31<sup>st</sup> to February 15<sup>th</sup>.

## **6. Summary of, and Comparison With, Existing or Proposed Federal Regulations.**

Neither the Department nor the Department of Revenue is aware of any existing or proposed federal regulations that address these tax credits.

## **7. Comparison With Rules in Adjacent States.**

### *Michigan*

Michigan provides tax abatement to agricultural processing facilities that qualify for the Agricultural Processing Renaissance Zones (APRZ) program. There are no administrative rules for the program, but guidelines are available through the Michigan Economic Development Corporation's Web site at <http://www.themedc.org>.

### *Minnesota*

Minnesota offers various tax credit programs, but none that are similar to the dairy manufacturing facility investment credit in Wisconsin.

### *Iowa*

In Iowa, the High Quality Job Creation Program offers tax credits, exemptions and refunds to qualifying businesses to offset the cost incurred to locate, expand, or modernize an Iowa facility. Qualifying businesses must meet several eligibility requirements, including producing value-added goods or being in one of 11 targeted industries. Administrative rules for this program are available in the Iowa Administrative Code, 261-Chapter 68. Further information is available through the Iowa Department of Economic Development Web site at [www.iowalifechanging.com](http://www.iowalifechanging.com).

### *Illinois*

Illinois offers various tax credit programs, but none that are similar to the dairy manufacturing facility investment credit in Wisconsin.

## **8. Summary of Factual Data and Analytical Methodologies.**

The data and methodology for developing these proposed rules were derived from and consisted of (1) incorporating the applicable criteria from 2009 Wisconsin Act 2, (2) incorporating applicable best practices the Department has developed in administering the current tax credit program for dairy manufacturing facility investments, (3) soliciting and utilizing input from the Department of Revenue, and (4) reviewing Internet-based sources of related federal and state information.

## **9. Analysis and Supporting Documents Used to Determine Effect on Small Business or in Preparation of an Economic Impact Report.**

The primary document that was used to determine the effect of the proposed rules on small businesses was 2009 Wisconsin Act 2. The proposed rules apply their private-sector

requirements only to dairy cooperatives that choose to pursue tax credits for investing in dairy manufacturing facilities.

#### **10. Effect on Small Business.**

The proposed rules are not expected to impose significant costs or other impacts on small businesses because the rules address submittal of documentation only by dairy cooperatives that choose to pursue tax credits for dairy manufacturing modernization or expansion activities.

#### **11. Agency Contact Person.**

Steven Sabatke, Wisconsin Department of Commerce, Bureau of Business Finance and Compliance, P.O. Box 7970, Madison, WI, 53707-7970; telephone (608) 267-0762; e-mail [Steven.Sabatke@Wisconsin.gov](mailto:Steven.Sabatke@Wisconsin.gov).

*File reference: Comm 132-Dairy 09/rules, analysis LR*

SECTION 1. Comm 132.10 is amended to read:

**Comm 132.10 Authority and purpose.** Pursuant to s. 560.207 (4), Stats., this chapter sets forth the requirements for obtaining all of the following ~~from the department~~:

(1) A certification that a taxpayer, including a taxpayer who is any of the following, is eligible for the dairy manufacturing facility investment credit under s. 71.07 (3p), 71.28 (3p), or 71.47 (3p), Stats.:

(a) A partner of a partnership.

(b) A member of a limited liability company.

(c) A shareholder of a tax-option corporation.

(d) A member of a dairy cooperative.

(2) A determination of the maximum amount of tax credit that ~~a taxpayer~~ may claim ~~be claimed~~ under this chapter for investing an investment in a dairy manufacturing facilities facility.

SECTION 2. Comm 132.20 (6) is repealed.

SECTION 3. Comm 132.20 (1) to (5) are renumbered Comm 132.20 (2) to (6).

SECTION 4. Comm 132.20 (1) is created to read:

**Comm 132.20 (1)** "Dairy cooperative" has the meaning given in s. 71.07 (3p) (a) 1m., Stats.

**Note:** Section 71.07 (3p) (a) 1m., Stats., reads as follows: " 'Dairy cooperative' means a business organized under ch. 185 or 193 for the purpose of obtaining or processing milk."

SECTION 5. Comm 132.30 (1), (2) and Note and (4) are amended to read:

**Comm 132.30 (1) (a)** ~~A person who intends to claim a dairy manufacturing facility investment credit~~ taxpayer or one of the following entities may apply for a certification and an allocation of the ~~for a dairy manufacturing facility investment credit~~:-

1. A partnership.

2. A limited liability company.

3. A tax-option corporation.

4. A dairy cooperative.

(b) A “person taxpayer” or the “entities” in this section par. (a) may include either the operator of a dairy manufacturing operation, or an owner of a building or facility in which the operation occurs.

(2) Application to the department for a certification and an allocation of the credit shall be made on a valid, department-prescribed form; ~~and shall include a department of revenue tax schedule DM,~~ listing the applicant’s eligible expenses for the project.

Note: The application form that is currently valid can be obtained from the Department at P.O. Box 7970, Madison, WI, 53707. ~~Schedule DM can be obtained from the Department of Revenue at P.O. Box 8949, Madison, WI, 53708-8949; and may be available by accessing that Department’s Web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).~~

(4) Each application shall be completed and either postmarked or delivered to the department no sooner than upon completion of the ~~claimant’s~~ taxable year in which the costs listed ~~on tax schedule DM~~ in the application were incurred and no later than ~~March 31st~~ February 15<sup>th</sup> of the subsequent taxable year, unless this deadline is extended by the department.

SECTION 6. Comm 132.40 (title), (1), (2) and Note are amended to read:

**Comm 132.40 (title) Certification of Certifications for applicants, and allocation of tax credits.** (1) After receipt of the applications submitted under s. Comm 132.30, the department shall ~~certify~~ issue certifications for the applicants that have met the criteria in s. Comm 132.30 (2) to (4).

(2) In conjunction with ~~certifying~~ issuing a certification for an applicant, the department shall determine the maximum amount of tax credit that the applicant may either claim or distribute to its partners, members or shareholders.

Note: Under chapter 71, Stats., the aggregate amount of credits that a taxpayer may claim under this chapter is \$200,000; except that partnerships, limited liability companies, tax-option corporations, dairy cooperatives and other multiple-owner entities are limited to \$200,000 for each of their dairy manufacturing facilities.

Note: See chapter Comm 149 for additional requirements relating to (1) contracts between the Department and recipients of economic-development ~~grants, loans or tax credits;~~ (2) ~~submittal of statements for such grants and loans;~~ and (3) (2) penalties for submitting false or misleading information, or for failing to comply with the terms of a contract.

SECTION 7. Comm 132.50 is amended to read:

**Comm 132.50 Notifications.** Following completion of the certifications and allocations in s. Comm 132.40, the department shall notify each applicant of the outcome of their application – and shall notify the department of revenue of every ~~taxpayer certified~~ certification issued under this chapter, and the amount of the tax credit allocated to the ~~taxpayer~~ applicant.

SECTION 8. Comm 132.60 (1) is amended to read:

**Comm 132.60 (1)** A ~~certified applicant~~ taxpayer may file for a tax credit under this chapter using forms acceptable to the department of revenue.

SECTION 9. Comm 132.60 (2) is repealed and recreated to read:

**Comm 132.60 (2)** A dairy manufacturing facility investment credit claim from a member of a certified dairy cooperative shall include a determination from the cooperative, specifying the amount of the credit the member may claim, based on the amount of milk the member delivered to the cooperative.

(END)

\*\*\*\*\*  
EFFECTIVE DATE

Pursuant to s. 227.22 (2) (intro.), Stats., these rules shall become effective on the first day of the month commencing after publication in the Wisconsin administrative register.

\*\*\*\*\*  
*File reference: Comm 132/rules 2009LR2ac*