2011 Sel DRAFTING REQUEST

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Received: 09/09/2011 Received By: jkreye Wanted: As time permits Companion to LRB: -3026 For: Scott Fitzgerald (608) 266-5660 By/Representing: rob									
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			May Con		• 1•4			Drafter: jkreye	
Subject:	Tax, Bu	siness - credits	5		Addl. Drafters:				
					Extra Copies:				
Submit vi	ia email: YES								
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Instructi	ions:								
For introd	duction in the	assembly							
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Received: 09/09/2011				Received By: jkreye Companion to LRB: -3026 By/Representing: rob			
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2011 DRAFTING REQUEST

Received By: jkreye

Bill

Received: 09/09/2011

Wanted: A	As time permi	ts			Companion to LR	В:			
For: Gove	ernor			By/Representing: Eileen					
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Subject:	rax, Du	siness - credits		_	Addl. Drafters:				
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Requester	's email:	eileen.schoe	nfeldt@wis	consin.gov					
Carbon co	opy (CC:) to:	joseph.krey	e@legis.wis	consin.gov					
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Film prod	uction service	s credit applicat	ion fee						
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2011 DRAFTING REQUEST

Bill Received: 09/09/2011 Received By: jkreye Wanted: As time permits Companion to LRB: For: Governor By/Representing: Eileen May Contact: Drafter: jkreye Subject: Tax, Business - credits Addl. Drafters: Extra Copies: Submit via email: YES Requester's email: eileen.schoenfelt@wisconsin.gov joseph.kreye@legis.wisconsin.gov Carbon copy (CC:) to: **Pre Topic:** No specific pre topic given Topic: Film production services credit application fee **Instructions:** See attached **Drafting History:** Vers. Drafted **Typed** Proofed **Submitted** Jacketed Required

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FE Sent For:

jkreye

STATE OF WISCONSIN – LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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State of Misconsin 2011 - 2012 LEGISLATURE



2011 BILL

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AN ACT ...; relating to: the film production services tax credit application fee.

Analysis by the Legislative Reference Bureau

roduction service

Under current law, a person who wishes to claim the film production services income and franchise tax credit must first submit an application to the Department of Tourism, along with an application fee equal to two percent of the person's production expenditures or \$5,000, whichever is less.

Under this bill, the application fee for the film production services credit is \$500.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

- **SECTION 1.** 71.07 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:
- 71.07 (5f) (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce

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SECTION 1

or the department of tourism, and the department of commerce or the department of tourism approves the application. The claimant shall submit a \$500 fee with the application in an amount equal to 2 percent of the claimant's budgeted production expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the approved application with the claimant's return.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15. 32: s. 13.92 (1) (bm) 2; s. 35.17 correction in (2dr) (a), (5n). 2011 a. 15, 32; s. 13.92 (1) (bm) 2; s. 35.17 correction in (2dr) (a), (5n).

SECTION 2. 71.28 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act

32, is amended to read:

71.28 (5f) (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce or the department of tourism, and the department of commerce or the department of tourism approves the application. The claimant shall submit a \$500 fee with the application in an amount equal to 2 percent of the claimant's budgeted production expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the approved application with the claimant's return.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a.

32, is amended to read:

71.47 (5f) (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce or the department of tourism, and the department of commerce or the department of tourism approves the application. The claimant shall submit a \$500 fee with the application in an amount equal to 2 percent of the claimant's budgeted production

BILL

- 1 expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the
- approved application with the claimant's return. 2

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32; s. 13.92 (1) (bm) 2.

SECTION 4. Initial applicability.

- (1) This act first applies to applications submitted on the effective date of this 4
- 5 subsection.

6 (END)