2011 DRAFTING REQUEST

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Received: 01/14/2011 Wanted: As time permits			Received By: jkreye Companion to LRB:					
							For: Scot	For: Scott Fitzgerald (608) 266-5660
May Contact:				Drafter: jkreye				
Subject:	iax, Bu	siness - credits	ess - credits			Addl. Drafters:		
					Extra Copies:			
Submit v	ria email: YES							
Requeste	er's email:	Sen.Fitzge	rald@legis.	wisconsin.go	v			
Carbon c	copy (CC:) to:	joseph.kre	ye@legis.w	isconsin.gov				
Pre Top	ic:							
No speci	fic pre topic gi	ven						
Topic:								
Processin	ng refunds for	the jobs tax cre	dit					
Instruct	ions:							
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2011 DRAFTING REQUEST

Received By: jkreye

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Wanted: As time permits For: Scott Fitzgerald (608) 266-5660			Companion to LRB:				
				By/Representing: dan			
May Contact:				Drafter: jkreye			
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				Extra Copies:			
Submit v	ia email: YES						
Requeste	er's email:	Sen.Fitzgei	rald@legis.v	wisconsin.go	v		
Carbon c	Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov						
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Topic:		***************************************					
Processin	ng refunds for	he jobs tax cred	dit				
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Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
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2011 DRAFTING REQUEST

Bill Received: 01/14/2011 Received By: jkreye Companion to LRB: Wanted: As time permits For: Scott Fitzgerald (608) 266-5660 By/Representing: dan May Contact: Drafter: jkreye Subject: Tax, Business - credits Addl. Drafters: Extra Copies: Submit via email: YES Requester's email: Sen.Fitzgerald@legis.wisconsin.gov Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov **Pre Topic:** No specific pre topic given Topic: Processing refunds for the jobs tax credit **Instructions:** See attached **Drafting History:** Proofed **Submitted Jacketed** Required Vers. <u>Drafted</u> Reviewed Txped

FE Sent For:

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Kreye, Joseph

From: Romportl, Daniel

Sent: Friday, January 14, 2011 12:36 PM

To: Kreye, Joseph

Subject: Draft request - Senate companion to LRB 0565/2

Please draft a Senate companion to LRB 0565/2 (Rep. Williams), relating to processing refunds for the jobs tax credit.

Thank you,

Dan Romporti

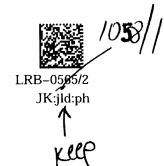
Policy Director
Office of Senator Scott Fitzgerald
Senate Majority Leader

Phone: 608-266-5660

daniel.romportl@legis.wisconsin.gov



State of Misconsin 2011 - 2012 LEGISLATURE



2011 BILL

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AN ACT to amend 71.07 (3q) (d) 2., 71.28 (3q) (d) 2. and 71.47 (3q) (d) 2. of the

statutes; **relating to:** processing refunds for the jobs tax credit.

Analysis by the Legislative Reference Bureau

Under current law, an employer may claim tax credits based on the wages paid to new employees and on the costs incurred by the employer for certain training activities. Under current law, if the amount of the credits exceeds the employer's tax liability, the state issues a refund. The credits apply to taxable years beginning on or after January 1, 2010, but if any employer is owed a refund, the employer will not receive it until after December 31, 2011. Under this bill, an employer may claim the credits for taxable years beginning on or after January 1, 2010, and refunds will be paid beginning on July 1, 2011.

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 (3q) (d) 2. of the statutes is amended to read:

71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to

BILL

offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bb), except that the amounts certified under this subdivision for taxable years beginning after December 31, 2009, and before January 1, 2012 June 30, 2011, shall be paid in taxable years beginning after December 31 on or after July 1, 2011.

Section 2. 71.28 (3q) (d) 2. of the statutes is amended to read:

71.28 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bb), except that the amounts certified under this subdivision for taxable years beginning after December 31, 2009, and before January 1, 2012 June 30, 2011, shall be paid in taxable years beginning after December 31 on or after July 1, 2011.

SECTION 3. 71.47 (3q) (d) 2. of the statutes is amended to read:

71.47 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under s. 71.43, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bb), except that the amounts certified under this subdivision for taxable years beginning after December 31, 2009, and before January 1, 2012 June 30, 2011, shall be paid in taxable years beginning after December 31 on or after July 1, 2011.

Barman, Mike

From: Sent:

Romportl, Daniel Friday, January 14, 2011 1:22 PM

To:

Subject:

LRB.Legal
Draft Review: LRB 11-1058/1 Topic: Processing refunds for the jobs tax credit

Please Jacket LRB 11-1058/1 for the SENATE.