

2011 DRAFTING REQUEST

Bill

Received: 01/14/2011

Received By: jkreye

Wanted: As time permits

Companion to LRB:

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:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 01/14/2011	jdye 01/14/2011		_____			State
/1			rschluet 01/14/2011	_____	mbarman 01/14/2011	mbarman 01/14/2011	

FE Sent For:

<END>

at  
intro

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/?	jkreye	1/14 jld		_____	_____		

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 Romportl**

*Policy Director*

*Office of Senator Scott Fitzgerald*

*Senate Majority Leader*

*Phone: 608-266-5660*

*[daniel.romportl@legis.wisconsin.gov](mailto:daniel.romportl@legis.wisconsin.gov)*



State of Wisconsin  
2011 - 2012 LEGISLATURE



1058/1

LRB-0505/2

JK:jld:ph



keep

2011 BILL

in Enr 1-14  
Today

4 Regen

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

3 SECTION 1. 71.07 (3q) (d) 2. of the statutes is amended to read:  
4 71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the  
5 tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to

**BILL**

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

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

8 71.28 **(3q)** (d) 2. If the allowable amount of the claim under par. (b) exceeds the  
9 tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax  
10 due shall be certified by the department of revenue to the department of  
11 administration for payment by check, share draft, or other draft drawn from the  
12 appropriation account under s. 20.835 (2) (bb), except that the amounts certified  
13 under this subdivision for taxable years beginning after December 31, 2009, and  
14 before ~~January 1, 2012~~ June 30, 2011, shall be paid in taxable years beginning after  
15 ~~December 31~~ on or after July 1, 2011.

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

17 71.47 **(3q)** (d) 2. If the allowable amount of the claim under par. (b) exceeds the  
18 tax otherwise due under s. 71.43, the amount of the claim not used to offset the tax  
19 due shall be certified by the department of revenue to the department of  
20 administration for payment by check, share draft, or other draft drawn from the  
21 appropriation account under s. 20.835 (2) (bb), except that the amounts certified  
22 under this subdivision for taxable years beginning after December 31, 2009, and  
23 before ~~January 1, 2012~~ June 30, 2011, shall be paid in taxable years beginning after  
24 ~~December 31~~ on or after July 1, 2011.

25 (END)

**Barman, Mike**

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**From:** Romporti, Daniel  
**Sent:** Friday, January 14, 2011 1:22 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 11-1058/1 Topic: Processing refunds for the jobs tax credit

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