



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-2858/04

FFK&JK:cjs:ph

RMR

In 1-19-2012
Out 1-26-2012

2011 BILL

Stays

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1 **AN ACT to repeal** 238.399 (5) (c) 1. b. and 238.399 (5) (c) 2. a. and c.; **to renumber**
 2 **and amend** 238.16 (1) (c); **to consolidate, renumber and amend** 238.399 (5)
 3 (c) 1. (intro.) and a. and 238.399 (5) (c) 2. (intro.) and b.; **to amend** 71.07 (2dx)
 4 (a) 4., 71.28 (1dx) (a) 4., 71.47 (1dx) (a) 4., 76.636 (1) (d), 238.16 (3) (intro.),
 5 238.16 (3) (am), 238.16 (4) (b) 1. (intro.), 238.30 (intro.), 238.30 (2m) (b), 238.399
 6 (1) (am) 2., 238.399 (5) (b) and 238.399 (5) (d) 1.; and **to create** 238.16 (1) (c) 2.
 7 of the statutes; **relating to:** tax credit programs administered by the Wisconsin
 8 Economic Development Corporation.

Analysis by the Legislative Reference Bureau

Under current law, the Wisconsin Economic Development Corporation (WEDC) administers the jobs tax credit, the economic development tax credit, the development opportunity zone tax credit, and the enterprise zone tax credit (tax credit programs). This bill makes various changes to these tax credit programs.

Definition of "full-time job"

Under current law, each of the tax credit programs defines a "full-time job" as a job in which an individual must work 2,080 hours per year as a condition of his or her employment. However, for purposes of the enterprise zone tax credit program and the economic development tax credit program, WEDC is currently authorized to

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make an exception to the 2,080 hour requirement for individuals who work at a job not less than 37.5 hours per week. Under this bill, the definition of "full-time job" in each of the tax credit programs provides that WEDC may make an exception to the 2,080 hours per year requirement as long as the employed individual receives benefits that are acceptable to the corporation.

Jobs Tax Credit

Under current law, WEDC may certify a person to claim the jobs tax credit if the person operates or intends to operate a business in Wisconsin, will increase its net employment in Wisconsin, and will pay annual wages to a full-time employee for whom the person claims tax benefits of at least \$20,000 in Tier I counties or municipalities and at least \$30,000 in Tier II counties or municipalities. A person certified under the program may receive per-employee tax benefits in the amount of 10 percent of the wages paid to a full-time employee who meets the wage requirement for the county or municipality. A person certified under the program may also receive tax benefits for providing job training to its employees.

Under this bill, a person certified for the jobs tax credit program may receive per-employee tax benefits up to 10 percent of the wages paid to a full-time employee who meets the wage requirements for the county or municipality. This bill also authorizes WEDC to certify a person to claim the jobs tax credit if the person maintains increased net employment in the person's business.

Enterprise Zone Tax Credit.

Under current law, WEDC is authorized to designate up to 20 areas in the state as enterprise zones. Currently, WEDC may certify any of the following businesses to claim the enterprise zone tax credit:

1. A business that relocates to an enterprise zone from outside the state, if the business offers compensation and benefits to its employees working in the zone for the same type of work that are at least as favorable as those offered to its employees working outside the zone.

2. A business that expands its operations in an enterprise zone, increases its personnel by at least 10 percent, and enters into an agreement with WEDC to claim tax benefits only for years during which the business maintains the increased level of personnel. The business must offer compensation and benefits for the same type of work to its employees working in the enterprise zone that are at least as favorable as those offered to its employees working in Wisconsin but outside the zone.

3. A business that expands its operations in an enterprise zone and that makes a capital investment in property located in the enterprise zone if: (a) the value of the capital investment is equal to at least 10 percent of the business's gross revenues from business in the state in the preceding tax year; (b) the business enters into an agreement with WEDC to claim tax benefits only for years during which the business maintains the capital investment; and (c) the business offers compensation and benefits for the same type of work to its employees working in the zone that are at least as favorable as those offered to its employees working in Wisconsin, but outside the zone.

4. A business that retains jobs in an enterprise zone, but only if the business makes a significant capital investment in property located in the zone, and either (a)

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the business is an original equipment manufacturer with a significant supply chain in Wisconsin or (b) more than 500 full-time employees are employed by the business in the enterprise zone.

This bill makes the following changes to the requirements for certification to claim the enterprise zone tax credit:

1. For a business that relocates to this state, this bill removes the requirement that the business offer compensation and benefits to its employees working in the enterprise zone for the same type of work that are at least as favorable as those offered to its employees working outside the zone.

2. For a business that expands its operations in an enterprise zone, this bill removes the requirement that the business offer compensation and benefits for the same type of work to its employees working in the enterprise zone that are at least as favorable as those offered to its employees working in Wisconsin but outside the zone. Additionally, this bill eliminates the requirement that the value of a qualifying capital investment in an enterprise zone must be at least 10 percent of the business's gross revenues. Under this bill, a business that expands operations in an enterprise zone may qualify for the enterprise zone tax credit by making a significant capital investment, as determined by WEDC.

3. For a business that retains jobs in the enterprise zone, the bill eliminates the requirement that the business must be an original equipment manufacturer with a significant supply chain in Wisconsin and allows certification for a business that is any type of manufacturer with a significant supply chain in Wisconsin.

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:

1 **SECTION 1.** 71.07 (2dx) (a) 4. of the statutes is amended to read:

2 71.07 (2dx) (a) 4. ~~“Full-time job” means a regular, nonseasonal full-time~~
3 ~~position in which an individual, as a condition of employment, is required to work at~~
4 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
5 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
6 ~~and receives benefits that are not required by federal or state law. “Full-time job”~~
7 ~~does not include initial training before an employment position begins has the~~
8 ~~meaning given in s. 238.30 (2m).~~

9 **SECTION 2.** 71.28 (1dx) (a) 4. of the statutes is amended to read:

BILL

1 71.28 (1dx) (a) 4. ~~“Full-time job” means a regular, nonseasonal full-time~~
 2 ~~position in which an individual, as a condition of employment, is required to work at~~
 3 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
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 6 ~~does not include initial training before an employment position begins has the~~
 7 ~~meaning given in s. 238.30 (2m).~~

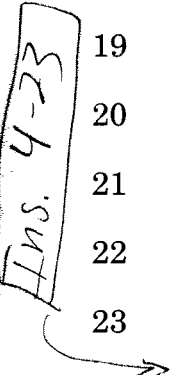
8 **SECTION 3.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

9 71.47 (1dx) (a) 4. ~~“Full-time job” means a regular, nonseasonal full-time~~
 10 ~~position in which an individual, as a condition of employment, is required to work at~~
 11 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
 12 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
 13 ~~and receives benefits that are not required by federal or state law. “Full-time job”~~
 14 ~~does not include initial training before an employment position begins has the~~
 15 ~~meaning given in s. 238.30 (2m).~~

16 **SECTION 4.** 76.636 (1) (d) of the statutes is amended to read:

17 76.636 (1) (d) ~~“Full-time job” means a regular, nonseasonal, full-time position~~
 18 ~~in which an individual, as a condition of employment, is required to work at least~~
 19 ~~2,080 hours per year, including paid leave and holidays, and for which the individual~~
 20 ~~receives pay that is equal to at least 150 percent of the federal minimum wage and~~
 21 ~~receives benefits that are not required by federal or state law. “Full-time job” does~~
 22 ~~not include initial training before an employment position begins has the meaning~~
 23 ~~given in s. 238.30 (2m).~~

24 **SECTION 5.** 238.16 (1) (c) of the statutes, as affected by 2011 Wisconsin Act 32,
 25 is renumbered 238.16 (1) (c) 1. and amended to read:

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1 238.16 (1) (c) 1. ~~“Full-time~~ Except as provided in subd. 2., “full-time job” means
2 a regular, nonseasonal full-time position in which an individual, as a condition of
3 employment, is required to work at least 2,080 hours per year, including paid leave
4 and holidays, and for which the individual ~~receives pay that is equal to at least 150~~
5 ~~percent of the federal minimum wage~~ earns at least \$20,000 in wages and receives
6 benefits that are not required by federal or state law. “Full-time job” does not include
7 initial training before an employment position begins.

8 **SECTION 6.** 238.16 (1) (c) 2. of the statutes is created to read:

9 238.16 (1) (c) 2. The corporation may specify circumstances under which the
10 corporation may grant exceptions to the requirement under subd. 1. that a full-time
11 job means a position in which an individual, as a condition of employment, is
12 required to work at least 2,080 hours per year, but under no circumstances may a
13 full-time job mean a position in which a individual does not receive benefits
14 acceptable to the corporation.

15 **SECTION 7.** 238.16 (3) (intro.) of the statutes, as affected by 2011 Wisconsin Act
16 32, is amended to read:

17 238.16 (3) ELIGIBILITY FOR TAX BENEFITS. (intro.) A person certified under sub.
18 (2) may receive tax benefits under this section if, in each year for which the person
19 claims tax benefits under this section, the person increases net employment or
20 maintains increased net employment in the person’s business, and one of the
21 following applies:

22 **SECTION 8.** 238.16 (3) (am) of the statutes, as created by 2011 Wisconsin Act 32,
23 is amended to read:

24 238.16 (3) (am) The person increases net employment or maintains increased
25 net employment in the person’s business.

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SECTION 9

1 **SECTION 9.** 238.16 (4) (b) 1. (intro.) of the statutes, as affected by 2011 Wisconsin
2 Act 32, is amended to read:

3 238.16 (4) (b) 1. (intro.) The corporation may award to a person certified under
4 sub. (2) tax benefits for each eligible employee in an amount ~~equal to~~ that does not
5 exceed 10 percent of the wages paid by the person to that employee or \$10,000,
6 whichever is less, if that employee earned wages in the year for which the tax benefit
7 is claimed equal to one of the following:

8 **SECTION 10.** 238.30 (intro.) of the statutes, as affected by 2011 Wisconsin Act
9 32, is amended to read:

10 **238.30 Definitions.** (intro.) In this section and ss. ~~238.31~~ 238.301 to 238.395:

11 **SECTION 11.** 238.30 (2m) (b) of the statutes, as affected by 2011 Wisconsin Act
12 32, is amended to read:

13 238.30 **(2m)** (b) The corporation may ~~adopt a rule specifying~~ specify
14 circumstances under which the corporation may grant exceptions to the requirement
15 under par. (a) that a full-time job means a job in which an individual, as a condition
16 of employment, is required to work at least 2,080 hours per year, but under no
17 circumstances may a full-time job mean a job in which an individual, ~~as a condition~~
18 ~~of employment, is required to work less than 37.5 hours per week~~ does not receive
19 benefits acceptable to the corporation.

20 **SECTION 12.** 238.399 (1) (am) 2. of the statutes, as affected by 2011 Wisconsin
21 Act 32, is amended to read:

22 238.399 **(1)** (am) 2. The corporation may ~~by rule~~ specify circumstances under
23 which the corporation may grant exceptions to the requirement under subd. 1. that
24 a full-time employee means an individual who, as a condition of employment, is
25 required to work at least 2,080 hours per year, but under no circumstances may a

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1 full-time employee mean an individual who, ~~as a condition of employment, is~~
2 ~~required to work less than 37.5 hours per week~~ does not receive benefits acceptable
3 to the corporation.

4 **SECTION 13.** 238.399 (5) (b) of the statutes, as affected by 2011 Wisconsin Act
5 32, is amended to read:

6 238.399 (5) (b) A business that relocates to an enterprise zone from outside this
7 state, ~~if the business offers compensation and benefits to its employees working in~~
8 ~~the zone for the same type of work that are at least as favorable as those offered to~~
9 ~~its employees working outside the zone, as determined by the corporation.~~

10 **SECTION 14.** 238.399 (5) (c) 1. (intro.) and a. of the statutes, as affected by 2011
11 Wisconsin Act 32, are consolidated, renumbered 238.399 (5) (c) 1. and amended to
12 read:

13 238.399 (5) (c) 1. The business will increase its personnel by at least 10 percent
14 and ~~all of the following apply:~~ a. ~~The~~ the business enters into an agreement with the
15 corporation to claim tax benefits only for years during which the business maintains
16 the increased level of personnel.

17 **SECTION 15.** 238.399 (5) (c) 1. b. of the statutes, as affected by 2011 Wisconsin
18 Act 32, is repealed.

19 **SECTION 16.** 238.399 (5) (c) 2. (intro.) and b. of the statutes, as affected by 2011
20 Wisconsin Act 32, are consolidated, renumbered 238.399 (5) (c) 2. and amended to
21 read:

22 238.399 (5) (c) 2. The business makes a significant capital investment, as
23 determined by the corporation, in property located in the enterprise zone and ~~all of~~
24 ~~the following apply:~~ b. ~~The~~ the business enters into an agreement with the

BILL**SECTION 16**

1 corporation to claim tax benefits only for years during which the business maintains
2 the capital investment.

3 **SECTION 17.** 238.399 (5) (c) 2. a. and c. of the statutes, as affected by 2011
4 Wisconsin Act 32, are repealed.

5 **SECTION 18.** 238.399 (5) (d) 1. of the statutes, as affected by 2011 Wisconsin Act
6 32, is amended to read:

7 238.399 (5) (d) 1. The business is ~~an original equipment~~ a manufacturer with
8 a significant supply chain in the state, as determined by the corporation ~~by rule~~.

9 **SECTION 19. Initial applicability.**

10 (1) The repeal of section 238.399 (5) (c) 1. b. and 2. a. and c. of the statutes, the
11 renumbering and amendment of section 238.16 (1) (c) of the statutes, the
12 consolidation, renumbering and amendment of section 238.399 (5) (c) 1. (intro.) and
13 a. and 2. (intro.) and b. of the statutes, the amendment of sections 71.07 (2dx) (a) 4.,
14 71.28 (1dx) (a) 4., 71.47 (1dx) (a) 4., 76.636 (1) (d), 238.16 (3) (intro.) and (am) and (4)
15 (b) 1. (intro.), 238.30 (intro.) and (2m) (b), and 238.399 (1) (am) 2. and (5) (b) and (d)
16 1. of the statutes, and the creation of section 238.16 (1) (c) 2. of the statutes first apply
17 to taxable years beginning on January 1, 2012.

18

(END)

ANALYSIS INS.

Annual Report

Under current law, WEDC is required to submit an annual report by January 1 that identifies the economic development projects that WEDC intends to develop and implement during the current calendar year. This bill changes the deadline for the annual report to July 1 and requires that the report identify economic development projects that WEDC intends to develop and implement during the following fiscal year.

END ANALYSIS INS.

INS. 4-23

as created by 2011
Wisconsin Act 7

SECTION 1. 238.07 (1) of the statutes is amended to read:

238.07 (1) Annually, ~~by~~ ^{before} January ~~July~~ 1, the board shall submit to the chief clerk of each house of the legislature, for distribution to the legislature under s. 13.172 (2), a report identifying the economic development projects that the board intends to develop and implement during the ~~current calendar~~ following fiscal year.

History: 2011 a. 7.

INS. 4-23

Knepp, Fern

From: Yahn, Nate - DOA [Nate.Yahn@wisconsin.gov]
Sent: Friday, January 27, 2012 11:17 AM
To: Knepp, Fern
Subject: RE: Draft review: LRB 11-2858/4 Topic: WEDC- tax credit program changes

Yes, that is correct.

Thanks.

Nate Yahn

*Policy Assistant for Economic Development
Office of the Governor
Phone: 608-261-6787*

From: Knepp, Fern [mailto:Fern.Knepp@legis.wisconsin.gov]
Sent: Friday, January 27, 2012 11:14 AM
To: Yahn, Nate - DOA
Subject: RE: Draft review: LRB 11-2858/4 Topic: WEDC- tax credit program changes

I just want to confirm that your request is to remove section 14 of the bill. This change will keep current law for certification of businesses that relocate to an enterprise zone.

Thanks,
Fern

From: Yahn, Nate - DOA [mailto:Nate.Yahn@wisconsin.gov]
Sent: Friday, January 27, 2012 10:50 AM
To: Knepp, Fern
Subject: FW: Draft review: LRB 11-2858/4 Topic: WEDC- tax credit program changes

Hi Fern,

Can you please remove the provisions in the attached draft that deal with compensation and benefits?

Nate Yahn

*Policy Assistant for Economic Development
Office of the Governor
Phone: 608-261-6787*

From: LRB.Legal [mailto:LRB-LegalServices@legis.wisconsin.gov]
Sent: Friday, January 20, 2012 1:57 PM
To: Yahn, Nate - DOA
Subject: Draft review: LRB 11-2858/4 Topic: WEDC- tax credit program changes

State of Wisconsin - Legislative Reference Bureau
One East Main Street - Suite 200 - Madison

The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent. If you have any questions concerning the draft or would like to have it redrafted, please contact Fern Knepp, Legislative Attorney, at (608) 261-6927, at fern.knepp@legis.wisconsin.gov,

1/27/2012

or at One East Main Street, Suite 200.

If you would like to jacket the draft for introduction, please click on the appropriate button below. Please select only one button. If you wish to introduce this draft in both houses please contact the drafting attorney to have a companion bill drafted.

**Jacket for the
ASSEMBLY**

**Jacket for the
SENATE**

Please allow one day for jacketing. If this is a "rush" please make a note in your response e-mail so we are aware that we need to give this request a high priority.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at LRB.Legal@legis.wisconsin.gov or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.



State of Wisconsin
2011 - 2012 LEGISLATURE



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In 1-27-2012
Owb 1-30-2012

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2 **and amend** 238.16 (1) (c); **to consolidate, renumber and amend** 238.399 (5)
3 (c) 1. (intro.) and a. and 238.399 (5) (c) 2. (intro.) and b.; **to amend** 71.07 (2dx)
4 (a) 4., 71.28 (1dx) (a) 4., 71.47 (1dx) (a) 4., 76.636 (1) (d), 238.07 (1), 238.16 (3)
5 (intro.), 238.16 (3) (am), 238.16 (4) (b) 1. (intro.), 238.30 (intro.), 238.30 (2m) (b),
6 238.399 (1) (am) 2., 238.399 (5) (b) and 238.399 (5) (d) 1.; and **to create** 238.16
7 (1) (c) 2. of the statutes; **relating to:** tax credit programs administered by the
8 Wisconsin Economic Development Corporation.

Analysis by the Legislative Reference Bureau

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BILL

make an exception to the 2,080 hour requirement for individuals who work at a job not less than 37.5 hours per week. Under this bill, the definition of “full-time job” in each of the tax credit programs provides that WEDC may make an exception to the 2,080 hours per year requirement as long as the employed individual receives benefits that are acceptable to the corporation.

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Under this bill, a person certified for the jobs tax credit program may receive per-employee tax benefits up to 10 percent of the wages paid to a full-time employee who meets the wage requirements for the county or municipality. This bill also authorizes WEDC to certify a person to claim the jobs tax credit if the person maintains increased net employment in the person’s business.

Enterprise Zone Tax Credit.

Under current law, WEDC is authorized to designate up to 20 areas in the state as enterprise zones. Currently, WEDC may certify any of the following businesses to claim the enterprise zone tax credit:

1. A business that relocates to an enterprise zone from outside the state, if the business offers compensation and benefits to its employees working in the zone for the same type of work that are at least as favorable as those offered to its employees working outside the zone.

2. A business that expands its operations in an enterprise zone, increases its personnel by at least 10 percent, and enters into an agreement with WEDC to claim tax benefits only for years during which the business maintains the increased level of personnel. The business must offer compensation and benefits for the same type of work to its employees working in the enterprise zone that are at least as favorable as those offered to its employees working in Wisconsin but outside the zone.

3. A business that expands its operations in an enterprise zone and that makes a capital investment in property located in the enterprise zone if: (a) the value of the capital investment is equal to at least 10 percent of the business’s gross revenues from business in the state in the preceding tax year; (b) the business enters into an agreement with WEDC to claim tax benefits only for years during which the business maintains the capital investment; and (c) the business offers compensation and benefits for the same type of work to its employees working in the zone that are at least as favorable as those offered to its employees working in Wisconsin, but outside the zone.

4. A business that retains jobs in an enterprise zone, but only if the business makes a significant capital investment in property located in the zone, and either (a)

BILL

the business is an original equipment manufacturer with a significant supply chain in Wisconsin or (b) more than 500 full-time employees are employed by the business in the enterprise zone.

This bill makes the following changes to the requirements for certification to claim the enterprise zone tax credit:

1. For a business that relocates to this state, this bill removes the requirement that the business offer compensation and benefits to its employees working in the enterprise zone for the same type of work that are at least as favorable as those offered to its employees working outside the zone.

①, ② For a business that expands its operations in an enterprise zone, this bill removes the requirement that the business offer compensation and benefits for the same type of work to its employees working in the enterprise zone that are at least as favorable as those offered to its employees working in Wisconsin but outside the zone. Additionally, this bill eliminates the requirement that the value of a qualifying capital investment in an enterprise zone must be at least 10 percent of the business's gross revenues. Under this bill, a business that expands operations in an enterprise zone may qualify for the enterprise zone tax credit by making a significant capital investment, as determined by WEDC.

②, ③ For a business that retains jobs in the enterprise zone, the bill eliminates the requirement that the business must be an original equipment manufacturer with a significant supply chain in Wisconsin and allows certification for a business that is any type of manufacturer with a significant supply chain in Wisconsin.

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:

1 SECTION 1. 71.07 (2dx) (a) 4. of the statutes is amended to read:

2 71.07 (2dx) (a) 4. "Full-time job" means a regular, nonseasonal full-time
3 position in which an individual, as a condition of employment, is required to work at
4 least 2,080 hours per year, including paid leave and holidays, and for which the
5 individual receives pay that is equal to at least 150% of the federal minimum wage
6 and receives benefits that are not required by federal or state law. "Full-time job"
7 does not include initial training before an employment position begins has the
8 meaning given in s. 238.30 (2m).

9 SECTION 2. 71.28 (1dx) (a) 4. of the statutes is amended to read:

BILL**SECTION 2**

1 71.28 **(1dx)** (a) 4. ~~“Full-time job” means a regular, nonseasonal full-time~~
2 ~~position in which an individual, as a condition of employment, is required to work at~~
3 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
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8 **SECTION 3.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

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16 **SECTION 4.** 76.636 (1) (d) of the statutes is amended to read:

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19 ~~2,080 hours per year, including paid leave and holidays, and for which the individual~~
20 ~~receives pay that is equal to at least 150 percent of the federal minimum wage and~~
21 ~~receives benefits that are not required by federal or state law. “Full-time job” does~~
22 ~~not include initial training before an employment position begins~~ has the meaning
23 given in s. 238.30 (2m).

24 **SECTION 5.** 238.07 (1) of the statutes, as created by 2011 Wisconsin Act 7, is
25 amended to read:

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1 238.07 (1) Annually, ~~by January~~ before July 1, the board shall submit to the
2 chief clerk of each house of the legislature, for distribution to the legislature under
3 s. 13.172 (2), a report identifying the economic development projects that the board
4 intends to develop and implement during the ~~current calendar~~ following fiscal year.

5 **SECTION 6.** 238.16 (1) (c) of the statutes, as affected by 2011 Wisconsin Act 32,
6 is renumbered 238.16 (1) (c) 1. and amended to read:

7 238.16 (1) (c) 1. ~~“Full-time~~ Except as provided in subd. 2., “full-time job” means
8 a regular, nonseasonal full-time position in which an individual, as a condition of
9 employment, is required to work at least 2,080 hours per year, including paid leave
10 and holidays, and for which the individual receives pay that is equal to at least 150
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13 initial training before an employment position begins.

14 **SECTION 7.** 238.16 (1) (c) 2. of the statutes is created to read:

15 238.16 (1) (c) 2. The corporation may specify circumstances under which the
16 corporation may grant exceptions to the requirement under subd. 1. that a full-time
17 job means a position in which an individual, as a condition of employment, is
18 required to work at least 2,080 hours per year, but under no circumstances may a
19 full-time job mean a position in which a individual does not receive benefits
20 acceptable to the corporation.

21 **SECTION 8.** 238.16 (3) (intro.) of the statutes, as affected by 2011 Wisconsin Act
22 32, is amended to read:

23 238.16 (3) ELIGIBILITY FOR TAX BENEFITS. (intro.) A person certified under sub.
24 (2) may receive tax benefits under this section if, in each year for which the person
25 claims tax benefits under this section, the person increases net employment or

BILL**SECTION 8**

1 maintains increased net employment in the person's business, and one of the
2 following applies:

3 **SECTION 9.** 238.16 (3) (am) of the statutes, as created by 2011 Wisconsin Act 32,
4 is amended to read:

5 238.16 (3) (am) The person increases net employment or maintains increased
6 net employment in the person's business.

7 **SECTION 10.** 238.16 (4) (b) 1. (intro.) of the statutes, as affected by 2011
8 Wisconsin Act 32, is amended to read:

9 238.16 (4) (b) 1. (intro.) The corporation may award to a person certified under
10 sub. (2) tax benefits for each eligible employee in an amount equal to that does not
11 exceed 10 percent of the wages paid by the person to that employee or \$10,000,
12 whichever is less, if that employee earned wages in the year for which the tax benefit
13 is claimed equal to one of the following:

14 **SECTION 11.** 238.30 (intro.) of the statutes, as affected by 2011 Wisconsin Act
15 32, is amended to read:

16 **238.30 Definitions.** (intro.) In this section and ss. ~~238.31~~ 238.301 to 238.395:

17 **SECTION 12.** 238.30 (2m) (b) of the statutes, as affected by 2011 Wisconsin Act
18 32, is amended to read:

19 238.30 (2m) (b) The corporation may ~~adopt a rule specifying~~ specify
20 circumstances under which the corporation may grant exceptions to the requirement
21 under par. (a) that a full-time job means a job in which an individual, as a condition
22 of employment, is required to work at least 2,080 hours per year, but under no
23 circumstances may a full-time job mean a job in which an individual, ~~as a condition~~
24 ~~of employment, is required to work less than 37.5 hours per week~~ does not receive
25 benefits acceptable to the corporation.

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1 **SECTION 13.** 238.399 (1) (am) 2. of the statutes, as affected by 2011 Wisconsin
2 Act 32, is amended to read:

3 238.399 (1) (am) 2. The corporation may ~~by rule~~ specify circumstances under
4 which the corporation may grant exceptions to the requirement under subd. 1. that
5 a full-time employee means an individual who, as a condition of employment, is
6 required to work at least 2,080 hours per year, but under no circumstances may a
7 full-time employee mean an individual who, ~~as a condition of employment, is~~
8 ~~required to work less than 37.5 hours per week~~ does not receive benefits acceptable
9 to the corporation.

10 **SECTION 14.** 238.399 (5) (b) of the statutes, as affected by 2011 Wisconsin Act
11 32, is amended to read:

12 238.399 (5) (b) A business that relocates to an enterprise zone from outside this
13 state, ~~if the business offers compensation and benefits to its employees working in~~
14 ~~the zone for the same type of work that are at least as favorable as those offered to~~
15 ~~its employees working outside the zone, as determined by the corporation.~~

16 **SECTION 15.** 238.399 (5) (c) 1. (intro.) and a. of the statutes, as affected by 2011
17 Wisconsin Act 32, are consolidated, renumbered 238.399 (5) (c) 1. and amended to
18 read:

19 238.399 (5) (c) 1. The business will increase its personnel by at least 10 percent
20 and ~~all of the following apply:~~ a. The ~~the~~ business enters into an agreement with the
21 corporation to claim tax benefits only for years during which the business maintains
22 the increased level of personnel.

23 **SECTION 16.** 238.399 (5) (c) 1. b. of the statutes, as affected by 2011 Wisconsin
24 Act 32, is repealed.

BILL

1 **SECTION 17.** 238.399 (5) (c) 2. (intro.) and b. of the statutes, as affected by 2011
2 Wisconsin Act 32, are consolidated, renumbered 238.399 (5) (c) 2. and amended to
3 read:

4 238.399 (5) (c) 2. The business makes a significant capital investment, as
5 determined by the corporation, in property located in the enterprise zone and ~~all of~~
6 ~~the following apply:~~ b. ~~The~~ the business enters into an agreement with the
7 corporation to claim tax benefits only for years during which the business maintains
8 the capital investment.

9 **SECTION 18.** 238.399 (5) (c) 2. a. and c. of the statutes, as affected by 2011
10 Wisconsin Act 32, are repealed.

11 **SECTION 19.** 238.399 (5) (d) 1. of the statutes, as affected by 2011 Wisconsin Act
12 32, is amended to read:

13 238.399 (5) (d) 1. The business is ~~an original equipment~~ a manufacturer with
14 a significant supply chain in the state, as determined by the corporation ~~by rule~~.

SECTION 20. Initial applicability.

16 (1) The repeal of section 238.399 (5) (c) 1. b. and 2. a. and c. of the statutes, the
17 renumbering and amendment of section 238.16 (1) (c) of the statutes, the
18 consolidation, renumbering and amendment of section 238.399 (5) (c) 1. (intro.) and
19 a. and 2. (intro.) and b. of the statutes, the amendment of sections 71.07 (2dx) (a) 4.,
20 71.28 (1dx) (a) 4., 71.47 (1dx) (a) 4., 76.636 (1) (d), 238.16 (3) (intro.) and (am) and (4)
21 (b) 1. (intro.), 238.30 (intro.) and (2m) (b), and 238.399 (1) (am) 2. and (5) (b) and (d)
22 1. of the statutes, and the creation of section 238.16 (1) (c) 2. of the statutes first apply
23 to taxable years beginning on January 1, 2012.

(END)

Telephone Call from Nate Yahn
1-31-2012

Keep current law related to Compensation
& benefits in 238,399(5)(c)



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-2858/5
FFK&JK:cjs:jm

In 2-1-2012
Out 2-2-2012

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2011 BILL

insert

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Repeal

1 AN ACT *to repeal* 238.399 (5) (c) 1. b. and 238.399 (5) (c) 2. a. and c.; *to renumber*
2 *and amend* 238.16 (1) (c); *to consolidate, renumber and amend* 238.399 (5)
3 (c) 1. (intro.) and a. and 238.399 (5) (c) 2. (intro.) and b.; *to amend* 71.07 (2dx)
4 (a) 4., 71.28 (1dx) (a) 4., 71.47 (1dx) (a) 4., 76.636 (1) (d), 238.07 (1), 238.16 (3)
5 (intro.), 238.16 (3) (am), 238.16 (4) (b) 1. (intro.), 238.30 (intro.), 238.30 (2m) (b),
6 238.399 (1) (am) 2. and 238.399 (5) (d) 1.; and *to create* 238.16 (1) (c) 2. of the
7 statutes; **relating to:** tax credit programs administered by the Wisconsin
8 Economic Development Corporation.

Analysis by the Legislative Reference Bureau

Under current law, the Wisconsin Economic Development Corporation (WEDC) administers the jobs tax credit, the economic development tax credit, the development opportunity zone tax credit, and the enterprise zone tax credit (tax credit programs). This bill makes various changes to these tax credit programs.

Definition of "full-time job"

Under current law, each of the tax credit programs defines a "full-time job" as a job in which an individual must work 2,080 hours per year as a condition of his or her employment. However, for purposes of the enterprise zone tax credit program and the economic development tax credit program, WEDC is currently authorized to

BILL

make an exception to the 2,080 hour requirement for individuals who work at a job not less than 37.5 hours per week. Under this bill, the definition of "full-time job" in each of the tax credit programs provides that WEDC may make an exception to the 2,080 hours per year requirement as long as the employed individual receives benefits that are acceptable to the corporation.

Jobs Tax Credit

Under current law, WEDC may certify a person to claim the jobs tax credit if the person operates or intends to operate a business in Wisconsin, will increase its net employment in Wisconsin, and will pay annual wages to a full-time employee for whom the person claims tax benefits of at least \$20,000 in Tier I counties or municipalities and at least \$30,000 in Tier II counties or municipalities. A person certified under the program may receive per-employee tax benefits in the amount of 10 percent of the wages paid to a full-time employee who meets the wage requirement for the county or municipality. A person certified under the program may also receive tax benefits for providing job training to its employees.

Under this bill, a person certified for the jobs tax credit program may receive per-employee tax benefits up to 10 percent of the wages paid to a full-time employee who meets the wage requirements for the county or municipality. This bill also authorizes WEDC to certify a person to claim the jobs tax credit if the person maintains increased net employment in the person's business.

Enterprise Zone Tax Credit.

Under current law, WEDC is authorized to designate up to 20 areas in the state as enterprise zones. Currently, WEDC may certify ~~any of the following~~ businesses to claim the enterprise zone tax credit: ^{including}

1. A business that relocates to an enterprise zone from outside the state, if the business offers compensation and benefits to its employees working in the zone for the same type of work that are at least as favorable as those offered to its employees working outside the zone.

2. A business that expands its operations in an enterprise zone, increases its personnel by at least 10 percent, and enters into an agreement with WEDC to claim tax benefits only for years during which the business maintains the increased level of personnel. The business must offer compensation and benefits for the same type of work to its employees working in the enterprise zone that are at least as favorable as those offered to its employees working in Wisconsin but outside the zone.

1. ~~A~~ A business that expands its operations in an enterprise zone and that makes a capital investment in property located in the enterprise zone if: (a) the value of the capital investment is equal to at least 10 percent of the business's gross revenues from business in the state in the preceding tax year; (b) the business enters into an agreement with WEDC to claim tax benefits only for years during which the business maintains the capital investment; and (c) the business offers compensation and benefits for the same type of work to its employees working in the zone that are at least as favorable as those offered to its employees working in Wisconsin, but outside the zone.

2. ~~A~~ A business that retains jobs in an enterprise zone, but only if the business makes a significant capital investment in property located in the zone, and either (a)

BILL

the business is an original equipment manufacturer with a significant supply chain in Wisconsin or (b) more than 500 full-time employees are employed by the business in the enterprise zone.

This bill makes the following changes to the requirements for certification to claim the enterprise zone tax credit:

1. For a business that expands its operations in an enterprise zone, this bill removes the requirement that the business offer compensation and benefits for the same type of work to its employees working in the enterprise zone that are at least as favorable as those offered to its employees working in Wisconsin but outside the zone. Additionally, this bill eliminates the requirement that the value of a qualifying capital investment in an enterprise zone must be at least 10 percent of the business's gross revenues. Under this bill, a business that expands operations in an enterprise zone may qualify for the enterprise zone tax credit by making a significant capital investment, as determined by WEDC.

2. For a business that retains jobs in the enterprise zone, the bill eliminates the requirement that the business must be an original equipment manufacturer with a significant supply chain in Wisconsin and allows certification for a business that is any type of manufacturer with a significant supply chain in Wisconsin.

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:

1 SECTION 1. 71.07 (2dx) (a) 4. of the statutes is amended to read:

2 71.07 (2dx) (a) 4. "Full-time job" ~~means a regular, nonseasonal full-time~~
3 ~~position in which an individual, as a condition of employment, is required to work at~~
4 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
5 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
6 ~~and receives benefits that are not required by federal or state law. "Full-time job"~~
7 ~~does not include initial training before an employment position begins~~ has the
8 meaning given in s. 238.30 (2m).

9 SECTION 2. 71.28 (1dx) (a) 4. of the statutes is amended to read:

10 71.28 (1dx) (a) 4. "Full-time job" ~~means a regular, nonseasonal full-time~~
11 ~~position in which an individual, as a condition of employment, is required to work at~~

BILL**SECTION 2**

1 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
2 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
3 ~~and receives benefits that are not required by federal or state law. "Full-time job"~~
4 ~~does not include initial training before an employment position begins~~ has the
5 meaning given in s. 238.30 (2m).

6 **SECTION 3.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

7 71.47 **(1dx)** (a) 4. "Full-time job" ~~means a regular, nonseasonal full-time~~
8 ~~position in which an individual, as a condition of employment, is required to work at~~
9 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~
10 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~
11 ~~and receives benefits that are not required by federal or state law. "Full-time job"~~
12 ~~does not include initial training before an employment position begins~~ has the
13 meaning given in s. 238.30 (2m).

14 **SECTION 4.** 76.636 (1) (d) of the statutes is amended to read:

15 76.636 **(1)** (d) "Full-time job" ~~means a regular, nonseasonal, full-time position~~
16 ~~in which an individual, as a condition of employment, is required to work at least~~
17 ~~2,080 hours per year, including paid leave and holidays, and for which the individual~~
18 ~~receives pay that is equal to at least 150 percent of the federal minimum wage and~~
19 ~~receives benefits that are not required by federal or state law. "Full-time job" does~~
20 ~~not include initial training before an employment position begins~~ has the meaning
21 given in s. 238.30 (2m).

22 **SECTION 5.** 238.07 (1) of the statutes, as created by 2011 Wisconsin Act 7, is
23 amended to read:

24 238.07 **(1)** Annually, by January before July 1, the board shall submit to the
25 chief clerk of each house of the legislature, for distribution to the legislature under

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1 s. 13.172 (2), a report identifying the economic development projects that the board
2 intends to develop and implement during the ~~current calendar~~ following fiscal year.

3 **SECTION 6.** 238.16 (1) (c) of the statutes, as affected by 2011 Wisconsin Act 32,
4 is renumbered 238.16 (1) (c) 1. and amended to read:

5 238.16 (1) (c) 1. ~~“Full-time~~ Except as provided in subd. 2., “full-time job” means
6 a regular, nonseasonal full-time position in which an individual, as a condition of
7 employment, is required to work at least 2,080 hours per year, including paid leave
8 and holidays, and for which the individual ~~receives pay that is equal to at least 150~~
9 percent of the federal minimum wage earns at least \$20,000 in wages and receives
10 benefits that are not required by federal or state law. “Full-time job” does not include
11 initial training before an employment position begins.

12 **SECTION 7.** 238.16 (1) (c) 2. of the statutes is created to read:

13 238.16 (1) (c) 2. The corporation may specify circumstances under which the
14 corporation may grant exceptions to the requirement under subd. 1. that a full-time
15 job means a position in which an individual, as a condition of employment, is
16 required to work at least 2,080 hours per year, but under no circumstances may a
17 full-time job mean a position in which a individual does not receive benefits
18 acceptable to the corporation.

19 **SECTION 8.** 238.16 (3) (intro.) of the statutes, as affected by 2011 Wisconsin Act
20 32, is amended to read:

21 238.16 (3) ELIGIBILITY FOR TAX BENEFITS. (intro.) A person certified under sub.
22 (2) may receive tax benefits under this section if, in each year for which the person
23 claims tax benefits under this section, the person increases net employment or
24 maintains increased net employment in the person’s business, and one of the
25 following applies:

BILL**SECTION 9**

1 **SECTION 9.** 238.16 (3) (am) of the statutes, as created by 2011 Wisconsin Act 32,
2 is amended to read:

3 238.16 **(3)** (am) The person increases net employment or maintains increased
4 net employment in the person's business.

5 **SECTION 10.** 238.16 (4) (b) 1. (intro.) of the statutes, as affected by 2011
6 Wisconsin Act 32, is amended to read:

7 238.16 **(4)** (b) 1. (intro.) The corporation may award to a person certified under
8 sub. (2) tax benefits for each eligible employee in an amount ~~equal to~~ that does not
9 exceed 10 percent of the wages paid by the person to that employee or \$10,000,
10 whichever is less, if that employee earned wages in the year for which the tax benefit
11 is claimed equal to one of the following:

12 **SECTION 11.** 238.30 (intro.) of the statutes, as affected by 2011 Wisconsin Act
13 32, is amended to read:

14 **238.30 Definitions.** (intro.) In this section and ss. ~~238.31~~ 238.301 to 238.395:

15 **SECTION 12.** 238.30 (2m) (b) of the statutes, as affected by 2011 Wisconsin Act
16 32, is amended to read:

17 238.30 **(2m)** (b) The corporation may ~~adopt a rule specifying~~ specify
18 circumstances under which the corporation may grant exceptions to the requirement
19 under par. (a) that a full-time job means a job in which an individual, as a condition
20 of employment, is required to work at least 2,080 hours per year, but under no
21 circumstances may a full-time job mean a job in which an individual, ~~as a condition~~
22 ~~of employment, is required to work less than 37.5 hours per week~~ does not receive
23 benefits acceptable to the corporation.

24 **SECTION 13.** 238.399 (1) (am) 2. of the statutes, as affected by 2011 Wisconsin
25 Act 32, is amended to read:

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1 238.399 (1) (am) 2. The corporation may ~~by rule~~ specify circumstances under
2 which the corporation may grant exceptions to the requirement under subd. 1. that
3 a full-time employee means an individual who, as a condition of employment, is
4 required to work at least 2,080 hours per year, but under no circumstances may a
5 full-time employee mean an individual who, ~~as a condition of employment, is~~
6 ~~required to work less than 37.5 hours per week~~ does not receive benefits acceptable
7 to the corporation.

8 **SECTION 14.** 238.399 (5) (c) 1. (intro.) and a. of the statutes, as affected by 2011
9 Wisconsin Act 32, are consolidated, renumbered 238.399 (5) (c) 1. and amended to
10 read:

11 238.399 (5) (c) 1. The business will increase its personnel by at least 10 percent
12 and ~~all of the following apply:~~ a. ~~The~~ the business enters into an agreement with the
13 corporation to claim tax benefits only for years during which the business maintains
14 the increased level of personnel.

15 **SECTION 15.** 238.399 (5) (c) 1. b. of the statutes, as affected by 2011 Wisconsin
16 Act 32, is repealed.

17 **SECTION 16.** 238.399 (5) (c) 2. (intro.) and b. of the statutes, as affected by 2011
18 Wisconsin Act 32, are consolidated, renumbered 238.399 (5) (c) 2. and amended to
19 read:

20 238.399 (5) (c) 2. The business makes a significant capital investment, as
21 determined by the corporation, in property located in the enterprise zone and ~~all of~~
22 ~~the following apply:~~ b. ~~The~~ the business enters into an agreement with the
23 corporation to claim tax benefits only for years during which the business maintains
24 the capital investment.

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SECTION 17. 238.399 (5) (c) 2. a. ~~and c.~~ of the statutes, as affected by 2011 Wisconsin Act 32, ~~are~~ repealed.

SECTION 18. 238.399 (5) (d) 1. of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

238.399 (5) (d) 1. The business is ~~an original equipment~~ a manufacturer with a significant supply chain in the state, as determined by the corporation by rule.

SECTION 19. Initial applicability.

(1) The repeal of section 238.399 (5) (c) 1. b. and 2. a. ~~and c.~~ of the statutes, the renumbering and amendment of section 238.16 (1) (c) of the statutes, ~~the consolidation, renumbering and amendment of section 238.399 (5) (c) 1. (intro.) and a. and 2. (intro.) and b. of the statutes,~~ the amendment of sections 71.07 (2dx) (a) 4., 71.28 (1dx) (a) 4., 71.47 (1dx) (a) 4., 76.636 (1) (d), 238.16 (3) (intro.) and (am) and (4) (b) 1. (intro.), 238.30 (intro.) and (2m) (b), and 238.399 (1) (am) 2. and (5) (d) 1. of the statutes, and the creation of section 238.16 (1) (c) 2. of the statutes first apply to taxable years beginning on January 1, 2012.

(END)

fix
comment

13

2011-2012 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2858/6
FFK:.....

INS. 8-1

1 **SECTION 1.** 238.399 (5) (c) 2. (intro.) of the statutes, as affected by 2011
2 Wisconsin Act 32, is amended to read:
3 238.399 (5) (c) 2. (intro.) The business makes a significant capital investment,
4 as determined by the corporation, in property located in the enterprise zone and all
5 of the following apply:

History: 2005 a. 361; 2007 a. 20, 97, 100; 2009 a. 11, 28, 266, 267; 2011 a. 26; 2011 a. 32 s. 3437; Stats. 2011 s. 238.399; s. 13.92 (1) (bm) 2., (2) (i).

END INS. 8-1

Knepp, Fern

From: Schoenfeldt, Eileen - GOV [Eileen.Schoenfeldt@wisconsin.gov]
Sent: Wednesday, February 08, 2012 12:50 PM
To: Knepp, Fern
Cc: Moench, Lucas; Volz, David J - WEDC
Subject: bill draft release
Attachments: 11-28586.pdf; 11-38641.pdf

Fern,

Please release two bills that you had drafted at the request of our office to Senator Leibham's office.

- Debt*
- 1) LRB 2858/6 – relating to: tax credit programs administered by the Wisconsin Economic Development Corporation
 - 2) ~~LRB 3864/1 – relating to: the angel investment and early stage seed investment tax credit programs~~

Senator Leibham is requesting jackets for the two bills. If you need an official request from his office, please let Lucas Moench know.

Thank you!

Eileen Schoenfeldt
Policy Advisor
Office of Governor Scott Walker
(608) 261-2163
eileen.schoenfeldt@wisconsin.gov

Jacket for Senate
↓
Send to Senator Leibham
(per FFK)
(02-08-2012)