

**2011 Jr1 DRAFTING REQUEST**

**Senate Amendment (SA-SB11)**

Received: **02/15/2011**

Received By: **jkreye**

Wanted: **As time permits**

Companion to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **rob**

May Contact:

Drafter: **jkreye**

Subject: **Tax, Business - credits**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **rob.reinhardt@legis.wisconsin.gov**

Carbon copy (CC:) to: **robin.vos@legis.wisconsin.gov**  
**joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Budget adjustment bill; technical correction to job creation credit

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**Instructions:**

See attached

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**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>
/1	jkreye 02/15/2011	csicilia 02/15/2011	mduchek 02/15/2011	_____	cduerst 02/15/2011	cduerst 02/15/2011	

FE Sent For:

<END>

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*Send hard copy to  
Rob Ghanovich*

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/1	jkreye	1 js 2/15 11	MD 2/15	_____	_____	_____	_____

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Toftness, Jennifer  
**Sent:** Tuesday, February 15, 2011 7:37 AM  
**To:** Kreye, Joseph  
**Subject:** RE: LRB 11s0004 Topic: Job creation credit  
Could you please draft this today to the Budget Repair Bill?

*page 60, line 17  
bu # 154m.*

---

**From:** Kreye, Joseph  
**Sent:** Monday, February 14, 2011 2:29 PM  
**To:** Toftness, Jennifer  
**Subject:** RE: LRB 11s0004 Topic: Job creation credit

Ah, that's different. The technical correction relates to prohibiting a person who claims the job creation deduction (Act 5) from also taking the relocation deduction/credit (Act 3). In s. 71.05 (6) (b) 47., as created in Act 5, it indicates that an individual who claims the job creation deduction cannot claim a relocation "credit". The word "credit" in that one instance should have been "deduction" as the relocation credit as it applies to individuals is a deduction. I have not prepared a bill to make this correction, but can do so if you wish. In fact, if we're going to draft a "correction" bill we should probably just use direct cross-references to the relocation credit, now that both are current law.

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**From:** Toftness, Jennifer  
**Sent:** Monday, February 14, 2011 2:19 PM  
**To:** Kreye, Joseph  
**Subject:** Re: LRB 11s0004 Topic: Job creation credit

Ok. Sorry. It is my recollection that you and Rob Reinhardt and I discussed a technical change to the bill that we have not addressed yet. Its possible you didn't draft it yet. Do you remember this and what the issue is?

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**From:** Kreye, Joseph  
**To:** Toftness, Jennifer  
**Sent:** Mon Feb 14 14:15:53 2011  
**Subject:** RE: LRB 11s0004 Topic: Job creation credit

Hi Jenny,

I think this was just the first try at creating a tax benefit for new employees based on the UI reports. A copy of your email from January 12 is in the file. Do you want me to forward you that email?

Joe

**Joseph Kreye**

**Senior Legislative Attorney**

Legislative Reference Bureau

608 266-2263

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**From:** Toftness, Jennifer

2/15/2011

**Sent:** Monday, February 14, 2011 2:03 PM  
**To:** Kreye, Joseph  
**Subject:** FW: LRB 11s0004 Topic: Job creation credit

Joe,

Can you job my memory as to the reason we needed this technical fix?

Thanks,

Jenny

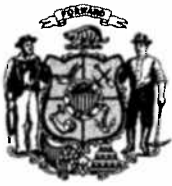
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**From:** Barman, Mike  
**Sent:** Wednesday, January 12, 2011 10:43 AM  
**To:** Rep.Vos  
**Subject:** LRB 11s0004 Topic: Job creation credit

The attached proposal has been jacketed for introduction.

A copy has also been sent to: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

<< File: LRB s0004\_1 >>



State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRBb0005/1

JK:/:....

93

SENATE AMENDMENT ,  
TO SENATE BILL 11

NOW

1 At the locations indicated, amend the bill as follows:

2 1. Page 60, line 17: after that line insert:

3 "SECTION 154m. 71.05 (6) (b) 47. of the statutes, as created by 2011 Wisconsin  
4 Act 5, is amended to read:

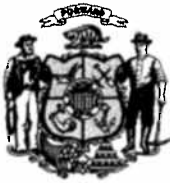
5 71.05 (6) (b) 47. An amount equal to the increase in the number of full-time  
6 equivalent employees employed by the taxpayer in this state during the taxable year,  
7 multiplied by \$4,000 for a business with gross receipts of no greater than \$5,000,000  
8 in the taxable year or \$2,000 for a business with gross receipts greater than  
9 \$5,000,000 in the taxable year. For purposes of this subdivision, the increase in the  
10 number of full-time equivalent employees employed by the taxpayer in this state  
11 during the taxable year is determined by subtracting from the number of full-time  
12 equivalent employees employed by the taxpayer in this state during the taxable year,  
13 as determined by computing the average employee count from the taxpayer's

1 quarterly unemployment insurance reports or other information as required by the  
2 department for the taxable year, the number of full-time equivalent employees  
3 employed by the taxpayer in this state during the immediately preceding taxable  
4 year, as determined by computing the average employee count from the taxpayer's  
5 quarterly unemployment insurance reports or other information as required by the  
6 department for the immediately preceding taxable year. No person may claim a  
7 deduction under this subdivision if the person may claim a credit deduction under  
8 this subchapter based on the person relocating the person's business from another  
9 state to this state and in an amount equal to the person's tax liability. The  
10 department shall promulgate rules to administer this subdivision."

History: 2011 a. 5.

11

(END)



State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRBb0005/1  
JK:cjs:md

SENATE AMENDMENT ,  
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11

(END)