

2011 Jr1 DRAFTING REQUEST

Assembly Amendment (AA-ASA2-AB3)

Received: **01/19/2011**

Received By: **jkreye**

Wanted: **Today**

Companion to LRB:

For: **Mark Radcliffe (608) 266-7461**

By/Representing: **steve**

May Contact:

Drafter: **jkreye**

Subject: **Tax, Business - credits**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Radcliffe@legis.wisconsin.gov**

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

Pre Topic:

No specific pre topic given

Topic:

Relocation credits; require that relocating business pay wages to at least one employee in the other state for 10 of the last 12 months

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>
/1	jkreye 01/19/2011	jdyer 01/19/2011	rschluet 01/19/2011	_____	mbarman 01/19/2011	mbarman 01/19/2011	

FE Sent For:

<END>

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/1	jkreye	1/19 jld	1/19 jld	_____	_____		

FE Sent For:

<END>

Kreye, Joseph

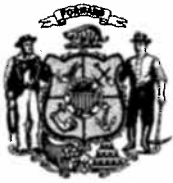
From: Boe, Steve
Sent: Wednesday, January 19, 2011 12:53 PM
To: Kreye, Joseph
Subject: FW: amendment to SS AB 3
amendment

Steve Boe

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State Capitol, Room 321 - West
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From: Radcliffe, Mark
Sent: Wednesday, January 19, 2011 12:33 PM
To: Boe, Steve
Subject: amendment to SS AB 3

to qualify as a business relocating from another state they would have had to have had paid wages to at least one employee in that other state for at least 10 out of the prior 12 months months prior to relocating to Wisconsin. The intent is to keep someone who was going to open a Wisconsin business (who was not a prior business owner in Wisconsin) from first opening in say MN or IL for one day and then moving the business to Wisconsin and getting the tax break. This requirement would essentially require the relocating business to be an "established business" in the other state. have the drafter call me with questions.
mark



State of Wisconsin
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRBa0159/1

JK:A:...

JLD

ASSEMBLY AMENDMENT,
TO ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO ASSEMBLY BILL 3

*used
in 1-19-11*

by them 1-20

1 At the locations indicated, amend the substitute amendment[✓] as follows:

2 1. Page 3, line 17:[✓] after that line insert:

3 "dm.[✓] No modification may be made under this subdivision[✓] by a person who
4 relocates a business to this state from another state if the person has not paid wages
5 to at least ^{one} employee in the other state for at least 10[✓] of the 12[✓] months immediately
6 preceding the first taxable year in which the modification would otherwise be
7 allowed."[✓]

8 2. Page 4, line 20:[✓] after that line insert:

9 "1m.[✓] No credit may be claimed under this subsection[✓] by a person who relocates
10 a business to this state from another state if the person has not paid wages to at least
11 ^{one} employee in the other state for at least 10[✓] of the 12[✓] months immediately preceding

1 the first taxable year in which the person would otherwise be eligible to claim a credit
2 under par. (b).".

3 **3.** Page 6, line 4: after that line insert:

4 "1m. No credit may be claimed under this subsection by a person who relocates
5 a business to this state from another state if the person has not paid wages to at least
6 ^{one} employee in the other state for at least 10 of the 12 months immediately preceding
7 the first taxable year in which the person would otherwise be eligible to claim a credit
8 under par. (b).".

9 (END)