

State of Wisconsin



September 2011 Special Session
Senate Bill 3

Date of enactment: **November 16, 2011**
Date of publication*: **December 1, 2011**

2011 WISCONSIN ACT 67

AN ACT to amend 71.07 (5f) (c) 6., 71.28 (5f) (c) 6. and 71.47 (5f) (c) 6. of the statutes; relating to: the film production services tax credit application fee.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.07 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

71.07 (5f) (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce or the department of tourism, and the department of commerce or the department of tourism approves the application. The claimant shall submit a fee with the application in an amount equal to 2 percent of the claimant's budgeted production expenditures or to ~~\$5,000~~ \$500, whichever is less. The claimant shall submit a copy of the approved application with the claimant's return.

SECTION 2. 71.28 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

71.28 (5f) (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce or the department of tourism,

and the department of commerce or the department of tourism approves the application. The claimant shall submit a fee with the application in an amount equal to 2 percent of the claimant's budgeted production expenditures or to ~~\$5,000~~ \$500, whichever is less. The claimant shall submit a copy of the approved application with the claimant's return.

SECTION 3. 71.47 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

71.47 (5f) (c) 6. No credit may be allowed under this subsection unless the claimant files an application with the department of commerce or the department of tourism, at the time and in the manner prescribed by the department of commerce or the department of tourism, and the department of commerce or the department of tourism approves the application. The claimant shall submit a fee with the application in an amount equal to 2 percent of the claimant's budgeted production expenditures or to ~~\$5,000~~ \$500, whichever is less. The claimant shall submit a copy of the approved application with the claimant's return.

SECTION 4. Initial applicability.

(1) This act first applies to applications submitted on the effective date of this subsection.

* Section 991.11, WISCONSIN STATUTES 2009-10: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].