



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2011 Wisconsin Act 67**  
[September 2011 Special Session  
Senate Bill 3]

**Application Fee for the Film  
Production Services Tax Credit**

Under Wisconsin law relating to income taxation, taxpayers may claim a tax credit for certain expenditures related to film production that occurs in the state. Wisconsin statutes provide guidance on the types of expenditures that are eligible for the tax credit and limitations on the amount of a tax credit that a taxpayer may claim as well as limitations on the total amount of tax credits that may be awarded in each year.

State law also provides instructions on the process by which a taxpayer may apply for credits under the program. In particular, prior to 2011 Wisconsin Act 67, a taxpayer who wished to apply for the film production services credit was required to submit a fee with their application in an amount equal to 2% of the taxpayer's budgeted production expenditures or \$5,000, whichever is less.

2011 Wisconsin Act 67 modifies the application fee to be an amount equal to 2% of the taxpayer's budgeted production expenditures or **\$500**, whichever is less.

The Act first applies to applications submitted on or after December 2, 2011.

*Effective date:* December 2, 2011.

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December 7, 2011

SG:ksm

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.