



2011 ASSEMBLY BILL 341

October 25, 2011 – Introduced by Representatives BARCA, DANOU, MILROY, SEIDEL, JORGENSEN, DOYLE, MOLEPSKE JR, CLARK, STASKUNAS, VRUWINK, PASCH, STEINBRINK, SINICKI, HEBL, POPE-ROBERTS, ZEPNICK, RINGHAND, BEWLEY and TURNER, cosponsored by Senators VINEHOUT, WIRCH, HOLPERIN and LASSA. Referred to Committee on Jobs, Economy and Small Business.

1 **AN ACT** *to create* 71.05 (6) (b) 47. dm., 71.28 (9s) (d) 1m. and 71.47 (9s) (d) 1m.
2 of the statutes; **relating to:** the eligibility for relocation tax benefits.

Analysis by the Legislative Reference Bureau

Under current law, a person who moves a business from another state or another country to this state may claim a tax deduction or tax credit against the person's income or franchise tax liability, for two consecutive taxable years, equal to the full amount of the person's tax liability. Under this bill, if such a person relocates the person's business to a location in this state that is within five miles of, or in the same county as, another business in this state that is engaged in the same type of business, the other business may also claim a tax deduction or tax credit, for two consecutive taxable years, equal to its entire tax liability.

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:

3 **SECTION 1.** 71.05 (6) (b) 47. dm. of the statutes is created to read:
4 71.05 (6) (b) 47. dm. If a person who is eligible to make the modification under
5 this subdivision relocates the person's business to a location in this state that is

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1 within 5 miles of, or in the same county as, another business in this state that is
2 engaged in the same type of business, as determined by the department, the other
3 business may also claim the modification or credit under this subdivision or s. 71.28
4 (9s) or 71.47 (9s), for 2 consecutive taxable years beginning with the taxable year in
5 which the relocated business begins operations in this state. A person who files a
6 claim under this subd. 47. dm. shall complete, and submit with the person's return,
7 a form prepared by the department and shall submit to the department any other
8 documentation required by the department to administer the claim.

9 **SECTION 2.** 71.28 (9s) (d) 1m. of the statutes is created to read:

10 71.28 (9s) (d) 1m. If a person who is eligible to receive the credit under this
11 subsection relocates the person's business to a location in this state that is within 5
12 miles of, or in the same county as, another business in this state that is engaged in
13 the same type of business, as determined by the department, the other business may
14 also claim the modification or credit under this subsection or s. 71.05 (6) (b) 47. or
15 71.47 (9s), for 2 consecutive taxable years beginning with the taxable year in which
16 the relocated business begins operations in this state. A person who files a claim
17 under this subdivision shall complete, and submit with the person's return, a form
18 prepared by the department and shall submit to the department any other
19 documentation required by the department to administer a claim under this
20 subdivision.

21 **SECTION 3.** 71.47 (9s) (d) 1m. of the statutes is created to read:

22 71.47 (9s) (d) 1m. If a person who is eligible to receive the credit under this
23 subsection relocates the person's business to a location in this state that is within 5
24 miles of, or in the same county as, another business in this state that is engaged in
25 the same type of business, as determined by the department, the other business may

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1 also claim the modification or credit under this subsection or s. 71.05 (6) (b) 47. or
2 71.28 (9s), for 2 consecutive taxable years beginning with the taxable year in which
3 the relocated business begins operations in this state. A person who files a claim
4 under this subdivision shall complete, and submit with the person's return, a form
5 prepared by the department and shall submit to the department any other
6 documentation required by the department to administer a claim under this
7 subdivision.

8 **SECTION 4. Initial applicability.**

9 (1) This act first applies to taxable years beginning on January 1, 2011.

10 (END)