

1 **SECTION 54.** 20.505 (1) (fm) of the statutes is renumbered 20.143 (1) (fm) and
2 amended to read:

3 × 20.143 (1) (fm) *Fund of funds investment program.* The amounts in the
4 schedule for the venture capital investment program under s. ~~16.295~~ 555.155.

History: 1971 c. 108, 125, 215; 1971 c. 270 s. 104; 1973 c. 90 and supp., 157, 305; 1975 c. 39 ss. 179 to 184f, 735 (5); 1975 Ex. Order No. 24; 1975 c. 224, 397; 1977 c. 29; 1977 c. 196 ss. 70, 131; 1977 c. 377 s. 30; 1977 c. 418 s. 929 (1), (55); 1979 c. 32 s. 92 (5); 1979 c. 34, 175, 221; 1979 c. 355 s. 241; 1979 c. 361; 1981 c. 20 ss. 400b to 421, 2202 (57) (b); 1981 c. 44 s. 3; 1981 c. 62, 121; 1981 c. 202 s. 23; 1981 c. 314, 374, 391; 1983 a. 27 ss. 439 to 456, 2202 (1); 1983 a. 36, 187, 282, 371, 393; 1985 a. 29, 31, 57, 120, 296, 297, 332; 1987 a. 27 ss. 296n, 296q, 297b, 297d, 299a to 299r, 300a, 301a, 418 to 432; 1987 a. 142, 147, 342, 399; 1989 a. 31, 56, 107, 122, 336, 339, 345, 366; 1991 a. 39 s. 469, 593q to 614; 1991 a. 105, 269, 315; 1993 a. 16 ss. 470g, 470m, 470r, 488 to 506m; 1993 a. 33, 75, 193, 349, 358, 374, 414, 437, 477, 491; 1995 a. 27, 56, 201, 216, 225, 227, 370, 403; 1997 a. 3; 1997 a. 27 ss. 199, 227 to 229m, 233, 666g to 692, 9456 (3m); 1997 a. 237, 283; 1999 a. 5; 1999 a. 9 ss. 508 to 587d, 9401 (2zt), (2zu); 1999 a. 24, 52, 105, 113, 148, 185; 2001 a. 16 ss. 654d, 685d, 800 to 905; 2001 a. 104 ss. 21, 141; 2001 a. 109; 2003 a. 33 ss. 364d, 365d, 369d, 370d, 374d, 376d, 378d, 380d to 384d, 567 to 615f, 639, 640, 642d to 644, 2811 to 2813; 2003 a. 48 ss. 10, 11; 2003 a. 84; 2003 a. 139 ss. 9 to 12; 2003 a. 206 s. 23; 2003 a. 326; 2005 a. 25 ss. 389 to 429m, 2493, 2494, 2495, 9401, 9409; 2005 a. 60, 124, 141, 142, 253, 344, 414, 433; 2007 a. 20 ss. 323, 326, 516e to 542g, 9121 (6) (a); 2007 a. 226; 2009 a. 11, 28, 302, 318; 2011 a. 29, 32 ss. 406, 421m, 435m to 446m, 716m to 747c, 755, 759 to 766; 2011 a. 166, 260; 2013 a. 20 ss. 215, 216, 379m, 413s to 461; 2013 a. 41, 115, 165, 166, 173; 2015 a. 55 ss. 775 to 810, 815, 817 to 820.

5 **SECTION 55.** 20.505 (1) (zr) of the statutes is created to read:

6 × 20.505 (1) (zr) *Badger Innovation Corporation.* As a continuing appropriation,
7 from the economic development fund, the amounts in the schedule for the payments
8 to the Badger Innovation Corporation under s. 555.44 (2).

9 **SECTION 56.** 23.167 (2) of the statutes is amended to read:

10 × 23.167 (2) ^(intro.) The department, in consultation with the ~~Wisconsin Economic~~
11 ~~Development Corporation~~ department of economic opportunity, shall do all of the
12 following for each economic development program administered by the department:

History: 2007 a. 125; 2011 a. 32.

13 **SECTION 57.** 23.169 (1) of the statutes is amended to read:

14 × 23.169 (1) The department shall coordinate any economic development
15 assistance with the ~~Wisconsin Economic Development Corporation~~ department of
16 economic opportunity.

History: 2007 a. 125; 2011 a. 32.

17 **SECTION 58.** 23.169 (2) of the statutes is amended to read:

18 × 23.169 (2) Annually, no later than October 1, the department shall submit to
19 the joint legislative audit committee and to the appropriate standing committees of
20 the legislature under s. 13.172 (3) a comprehensive report assessing economic
21 development programs, as defined in s. 23.167 (1), administered by the department.

1 The report shall include all of the information required under s. ~~238.07 (2)~~ 555.07 (2).

2 The department shall collaborate with the ~~Wisconsin Economic Development~~
3 ~~Corporation~~ department of economic opportunity to make readily accessible to the
4 public on an Internet-based system the information required under this section.

5 **History:** 2007 a. 125; 2011 a. 32.

5 **SECTION 59.** 25.17 (70) (d) of the statutes is amended to read:

6 × 25.17 (70) (d) Comments solicited from the chief executive officer of the
7 ~~Wisconsin Economic Development Corporation~~ secretary of economic opportunity
8 and received by the board on or before November 30 of the year of submittal.

History: 1971 c. 41 s. 12; 1971 c. 74; 1971 c. 100 s. 23; 1971 c. 125 s. 522 (1); 1971 c. 164; 1971 c. 214 s. 147; 1971 c. 260 s. 92 (3) to (5); 1973 c. 117, 137, 151; 1973 c. 208 s. 17; 1973 c. 209, 333, 336; 1975 c. 26, 27, 39, 118, 147, 164, 180, 189, 200, 422; 1977 c. 29 ss. 439 to 439f, 1654 (1); 1977 c. 31, 107, 377, 418, 423; 1979 c. 32; 1979 c. 34 ss. 705 to 707b, 2102 (56) (a); 1979 c. 102; 1979 c. 109 s. 16; 1979 c. 221; 1979 c. 318 ss. 1 to 3; 1979 c. 361 s. 113; 1981 c. 20, 86; 1981 c. 96 ss. 18 to 21, 67; 1981 c. 169, 386; 1983 a. 27; 1983 a. 36 ss. 31, 96 (4); 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1983 a. 142, 189, 192, 368, 410; 1985 a. 25, 29, 53, 120; 1985 a. 332 s. 251 (1); 1987 a. 27, 38, 119, 186, 252, 399; 1989 a. 13, 31, 64, 187, 307, 335, 359, 366; 1991 a. 32, 38, 39, 152, 174, 221, 269, 315; 1993 a. 16, 112, 263, 477; 1995 a. 27 ss. 1394m to 1396, 9116 (5); 1995 a. 56, 213, 227, 274, 403; 1997 a. 27, 35, 191; 1999 a. 9, 11, 63, 65, 83, 167, 196; 2001 a. 7, 13, 16, 92, 104, 109; 2003 a. 33, 35, 48, 91, 111, 299; 2005 a. 1, 22, 25, 74, 153, 172, 335, 441, 478; 2007 a. 20, 97, 125, 155, 170, 212, 226; 2009 a. 2, 28, 89, 190; 2011 a. 32, 166, 198, 257; 2013 a. 20; 2013 a. 36 s. 236m; 2013 a. 41; 2015 a. 55; s. 35.17 correction in sub. (1) (ge).

9 **SECTION 60.** 25.17 (72) of the statutes is amended to read:

10 × 25.17 (72) Appoint the board's representatives to the committee under s.
11 ~~16.295~~ 555.155 (3) (a).

History: 1971 c. 41 s. 12; 1971 c. 74; 1971 c. 100 s. 23; 1971 c. 125 s. 522 (1); 1971 c. 164; 1971 c. 214 s. 147; 1971 c. 260 s. 92 (3) to (5); 1973 c. 117, 137, 151; 1973 c. 208 s. 17; 1973 c. 209, 333, 336; 1975 c. 26, 27, 39, 118, 147, 164, 180, 189, 200, 422; 1977 c. 29 ss. 439 to 439f, 1654 (1); 1977 c. 31, 107, 377, 418, 423; 1979 c. 32; 1979 c. 34 ss. 705 to 707b, 2102 (56) (a); 1979 c. 102; 1979 c. 109 s. 16; 1979 c. 221; 1979 c. 318 ss. 1 to 3; 1979 c. 361 s. 113; 1981 c. 20, 86; 1981 c. 96 ss. 18 to 21, 67; 1981 c. 169, 386; 1983 a. 27; 1983 a. 36 ss. 31, 96 (4); 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1983 a. 142, 189, 192, 368, 410; 1985 a. 25, 29, 53, 120; 1985 a. 332 s. 251 (1); 1987 a. 27, 38, 119, 186, 252, 399; 1989 a. 13, 31, 64, 187, 307, 335, 359, 366; 1991 a. 32, 38, 39, 152, 174, 221, 269, 315; 1993 a. 16, 112, 263, 477; 1995 a. 27 ss. 1394m to 1396, 9116 (5); 1995 a. 56, 213, 227, 274, 403; 1997 a. 27, 35, 191; 1999 a. 9, 11, 63, 65, 83, 167, 196; 2001 a. 7, 13, 16, 92, 104, 109; 2003 a. 33, 35, 48, 91, 111, 299; 2005 a. 1, 22, 25, 74, 153, 172, 335, 441, 478; 2007 a. 20, 97, 125, 155, 170, 212, 226; 2009 a. 2, 28, 89, 190; 2011 a. 32, 166, 198, 257; 2013 a. 20; 2013 a. 36 s. 236m; 2013 a. 41; 2015 a. 55; s. 35.17 correction in sub. (1) (ge).

12 **SECTION 61.** 26.37 (1) (b) of the statutes is amended to read:

13 × 26.37 (1) (b) Establish an implementation committee for the consortium.
14 Members of the committee may include one or more representatives from the
15 department of natural resources, the ~~Wisconsin Economic Development Corporation~~
16 ~~department of economic opportunity~~, and the forest products industry.

History: 1995 a. 27 ss. 1430m, 9116 (5); 1999 a. 185; 2011 a. 32.

17 **SECTION 62.** 26.37 (2) of the statutes is amended to read:

18 × 26.37 (2) The department of natural resources may not expend moneys from
19 the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the
20 department of natural resources and the ~~Wisconsin Economic Development~~

1 ~~Corperation~~ department of economic opportunity first submit to the joint committee
2 on finance the plan required under sub. (1). If the cochairpersons of the joint
3 committee on finance do not notify the department of natural resources within 14
4 working days after the date of the submittal of the plan that the committee has
5 scheduled a meeting to review the plan, the plan may be implemented and moneys
6 may be expended as proposed by the department of natural resources. If, within 14
7 days after the date of the submittal of the plan, the cochairpersons of the committee
8 notify the department of natural resources that the committee has scheduled a
9 meeting to review the plan, moneys may be expended only after the plan has been
10 approved by the committee.

11 **History:** 1995 a. 27 ss. 1430m, 9116 (5); 1999 a. 186; 2011 a. 32.

12 **SECTION 63.** 30.121 (3w) (b) of the statutes is amended to read:

13 × 30.121 (3w) (b) The boathouse is located on land zoned exclusively for
14 commercial or industrial purposes or the boathouse is located on a brownfield, as
15 defined in s. ~~238.13~~ ⁵⁵⁵ 238.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3)
(a).

16 **History:** 1979 c. 101; 1981 c. 117; 1983 a. 27 s. 2202 (38); 1987 a. 374, 395; 1995 a. 27; 2001 a. 16; 2003 a. 118; 2011 a. 32, 167.

17 **SECTION 64.** 36.09 (1) (am) (intro.) of the statutes is amended to read:

18 × 36.09 (1) (am) (intro.) The board, in consultation with the ~~Wisconsin Economic~~
19 ~~Development Corporation~~ department of economic opportunity, shall do all of the
20 following for each economic development program, as defined in s. 36.11 (29r) (a),
administered by the board:

History: 1973 c. 335; 1975 c. 39, 224; 1977 c. 196 ss. 130 (1), (2), 131; 1977 c. 418; 1979 c. 34 s. 2102 (29) (a); 1981 c. 20 s. 2202 (1) (a); 1983 a. 27 s. 2200 (15); 1983 a. 366; 1985 a. 29, 42, 45, 332; 1987 a. 4, 27, 340; 1989 a. 31, 336, 359; 1991 a. 39; 1997 a. 27 ss. 1156ad, 9456 (3m); 1997 a. 35, 237, 307; 1999 a. 42; 2001 a. 16, 104; 2003 a. 33 ss. 930, 931, 2811, 9160; 2003 a. 48 ss. 10, 11; 2003 a. 206 s. 23; 2003 a. 320; 2005 a. 25 ss. 695, 2493; 2007 a. 125; 2009 a. 28; 2011 a. 10, 32; 2013 a. 20 ss. 578, 2365m, 9448; 2013 a. 166; 2015 a. 55.

21 **SECTION 65.** 36.11 (29r) (b) 1. of the statutes is amended to read:

1 × 36.11 (29r) (b) 1. The board shall coordinate any economic development
2 assistance with the ~~Wisconsin Economic Development Corporation~~ department of
3 economic opportunity.

History: 1973 c. 335; 1975 c. 39, 41, 224, 400; 1977 c. 29, 418; 1979 c. 32 s. 92 (8); 1979 c. 221; 1981 c. 20; 1983 a. 27, 366; 1983 a. 435 s. 7; 1983 a. 484; 1985 a. 62, 120; 1985 a. 332 ss. 47, 49, 50; 1985 a. 332 s. 251 (1); 1987 a. 27, 287; 1989 a. 31, 56, 121, 177, 359; 1991 a. 39, 203, 250, 269, 285, 315; 1993 a. 16, 213, 227, 399; 1995 a. 27 ss. 1757 to 1762y, 9130 (4); 1995 a. 201, 404, 448; 1997 a. 3, 27, 128, 237; 1999 a. 9, 29; 1999 a. 150 ss. 7, 351; 2001 a. 16, 22; 2003 a. 33, 69, 149, 282; 2005 a. 25, 253, 324, 470; 2007 a. 20, 85, 125; 2009 a. 28, 59, 302; 2011 a. 32, 175; 2013 a. 20, 56, 289; 2015 a. 55.

4 **SECTION 66.** 36.11 (29r) (b) 2. of the statutes is amended to read:

5 × 36.11 (29r) (b) 2. Annually, no later than October 1, the board shall submit to
6 the joint legislative audit committee and to the appropriate standing committees of
7 the legislature under s. 13.172 (3) a comprehensive report assessing economic
8 development programs administered by the board. The report shall include all of the
9 information required under s. ~~238.07(2)~~ ^{555.07(2)}. The board shall collaborate with
10 the ~~Wisconsin Economic Development Corporation~~ ^{plan} department of economic
11 opportunity to make readily accessible to the public on an Internet-based system the
12 information required under this subsection.

History: 1973 c. 335; 1975 c. 39, 41, 224, 400; 1977 c. 29, 418; 1979 c. 32 s. 92 (8); 1979 c. 221; 1981 c. 20; 1983 a. 27, 366; 1983 a. 435 s. 7; 1983 a. 484; 1985 a. 62, 120; 1985 a. 332 ss. 47, 49, 50; 1985 a. 332 s. 251 (1); 1987 a. 27, 287; 1989 a. 31, 56, 121, 177, 359; 1991 a. 39, 203, 250, 269, 285, 315; 1993 a. 16, 213, 227, 399; 1995 a. 27 ss. 1757 to 1762y, 9130 (4); 1995 a. 201, 404, 448; 1997 a. 3, 27, 128, 237; 1999 a. 9, 29; 1999 a. 150 ss. 7, 351; 2001 a. 16, 22; 2003 a. 33, 69, 149, 282; 2005 a. 25, 253, 324, 470; 2007 a. 20, 85, 125; 2009 a. 28, 59, 302; 2011 a. 32, 175; 2013 a. 20, 56, 289; 2015 a. 55.

13 **SECTION 67.** 36.25 (24) of the statutes is amended to read:

14 × 36.25 (24) EMPLOYEE-OWNED BUSINESSES PROGRAM. Through the University of
15 Wisconsin small business development center, in cooperation with the ~~Wisconsin~~
16 ~~Economic Development Corporation~~ department of economic opportunity, the
17 technical college system board and the University of Wisconsin-Extension, the board
18 shall create, as needed, educational programs to provide training in the management
19 of employee-owned businesses and shall provide technical assistance to
20 employee-owned businesses in matters affecting their management and business

1 operations, including assistance with governmental relations and assistance in
2 obtaining management, technical and financial assistance.

History: 1973 c. 333 ss. 68, 201f (2); 1973 c. 335; 1975 c. 39, 339, 408 Supp.; 1975 c. 430 s. 80; 1977 c. 26, 29; 1977 c. 418 ss. 271 to 273, 924 (18) (e), (50); 1977 c. 422; 1977 c. 447 s. 206; 1979 c. 34; 1979 c. 90 s. 23; 1979 c. 177; 1981 c. 20, 93, 237, 314, 346; 1983 a. 27, 387, 524; 1983 a. 538 s. 271; 1985 a. 29; 1985 a. 182 s. 57; 1985 a. 332 s. 251 (1); 1987 a. 27, 186, 399, 403; 1989 a. 31, 56, 249, 299, 325, 335, 353, 359; 1991 a. 32, 39, 167, 269; 1993 a. 16, 27, 399, 455; 1995 a. 27 ss. 1767 to 1775k, 9116 (5), 9126 (19), 9145 (1); 1995 a. 54, 101, 216, 225, 227, 378, 404, 417; 1997 a. 27 ss. 1163 to 1168k, 9456 (3m); 1997 a. 164, 178; 1997 a. 237 ss. 82v, 722s; 1997 a. 283; 1999 a. 9; 2001 a. 16, 103, 109; 2003 a. 33 ss. 933 to 935, 2811; 2003 a. 48 ss. 10, 11; 2003 a. 61; 2003 a. 206 s. 23; 2005 a. 25 ss. 696, 697, 2493; 2005 a. 404; 2007 a. 20 ss. 732t, 732x, 9121 (6) (a); 2007 a. 208; 2009 a. 28, 180, 185, 265, 271; 2011 a. 10; 2011 a. 32; 2011 a. 260 s. 80; 2013 a. 20; 2015 a. 55.

3 **SECTION 68.** 38.04 (1m) (b) (intro.) of the statutes is amended to read:

4 × 38.04 (1m) (b) (intro.) The board, in consultation with the ~~Wisconsin Economic~~
5 ~~Development Corporation~~ department of economic opportunity, shall do all of the
6 following for each economic development program administered by the board:

History: 1971 c. 154, 211; 1973 c. 90, 333; 1975 c. 39; 1977 c. 29; 1979 c. 221; 1981 c. 20; 1981 c. 93 ss. 19m, 30m, 30o; 1981 c. 269, 314; 1983 a. 27, 379; 1985 a. 12, 29; 1985 a. 332 s. 251 (1); 1987 a. 27; 1989 a. 31, 107, 125, 169, 299, 335, 336; 1991 a. 39, 227, 250; 1993 a. 16, 223, 377, 399, 455, 491; 1995 a. 27 ss. 1800n to 1803, 9126 (19) and 9145 (1); 1995 a. 342; 1997 a. 27; 1999 a. 9, 124; 2001 a. 16, 109; 2003 a. 33, 62; 2005 a. 25, 466; 2007 a. 20 ss. 737, 9121 (6) (a); 2007 a. 68, 125, 130; 2009 a. 28, 59, 64, 181, 220, 302; 2011 a. 32, 173; 2013 a. 20, 253; 2015 a. 55.

7 **SECTION 69.** 38.04 (10m) (a) of the statutes is amended to read:

8 × 38.04 (10m) (a) The board shall coordinate any economic development
9 assistance with the ~~Wisconsin Economic Development Corporation~~ department of
10 economic opportunity.

History: 1971 c. 154, 211; 1973 c. 90, 333; 1975 c. 39; 1977 c. 29; 1979 c. 221; 1981 c. 20; 1981 c. 93 ss. 19m, 30m, 30o; 1981 c. 269, 314; 1983 a. 27, 379; 1985 a. 12, 29; 1985 a. 332 s. 251 (1); 1987 a. 27; 1989 a. 31, 107, 125, 169, 299, 335, 336; 1991 a. 39, 227, 250; 1993 a. 16, 223, 377, 399, 455, 491; 1995 a. 27 ss. 1800n to 1803, 9126 (19) and 9145 (1); 1995 a. 342; 1997 a. 27; 1999 a. 9, 124; 2001 a. 16, 109; 2003 a. 33, 62; 2005 a. 25, 466; 2007 a. 20 ss. 737, 9121 (6) (a); 2007 a. 68, 125, 130; 2009 a. 28, 59, 64, 181, 220, 302; 2011 a. 32, 173; 2013 a. 20, 253; 2015 a. 55.

11 **SECTION 70.** 38.04 (10m) (b) of the statutes is amended to read:

12 × 38.04 (10m) (b) Annually, no later than October 1, the board shall submit to
13 the joint legislative audit committee and to the appropriate standing committees of
14 the legislature under s. 13.172 (3) a comprehensive report assessing economic
15 development programs, as defined in sub. (1m) (a), administered by the board. The
16 report shall include all of the information required under s. ~~238.07(2)~~ 555.07(2). The
17 board shall collaborate with the ~~Wisconsin Economic Development Corporation~~ ^{plain}
18 department of economic opportunity to make readily accessible to the public on an
19 Internet-based system the information required under this subsection.

History: 1971 c. 154, 211; 1973 c. 90, 333; 1975 c. 39; 1977 c. 29; 1979 c. 221; 1981 c. 20; 1981 c. 93 ss. 19m, 30m, 30o; 1981 c. 269, 314; 1983 a. 27, 379; 1985 a. 12, 29; 1985 a. 332 s. 251 (1); 1987 a. 27; 1989 a. 31, 107, 125, 169, 299, 335, 336; 1991 a. 39, 227, 250; 1993 a. 16, 223, 377, 399, 455, 491; 1995 a. 27 ss. 1800n to 1803, 9126 (19) and 9145 (1); 1995 a. 342; 1997 a. 27; 1999 a. 9, 124; 2001 a. 16, 109; 2003 a. 33, 62; 2005 a. 25, 466; 2007 a. 20 ss. 737, 9121 (6) (a); 2007 a. 68, 125, 130; 2009 a. 28, 59, 64, 181, 220, 302; 2011 a. 32, 173; 2013 a. 20, 253; 2015 a. 55.

1 **SECTION 71.** 40.02 (54) (m) of the statutes is repealed.

2 **SECTION 72.** 40.05 (4) (b) of the statutes is amended to read:

3 × 40.05 (4) (b) Except as provided under pars. (bc) and (bp), accumulated unused
4 sick leave under ss. 13.121 (4), 36.30, 230.35 (2), 233.10, ~~238.04 (8)~~, and 757.02 (5)
5 and subch. V of ch. 111 of any eligible employee shall, at the time of death, upon
6 qualifying for an immediate annuity or for a lump sum payment under s. 40.25 (1)
7 or upon termination of creditable service and qualifying as an eligible employee
8 under s. 40.02 (25) (b) 6. or 10., be converted, at the employee's highest basic pay rate
9 he or she received while employed by the state, to credits for payment of health
10 insurance premiums on behalf of the employee or the employee's surviving insured
11 dependents. Any supplemental compensation that is paid to a state employee who
12 is classified under the state classified civil service as a teacher, teacher supervisor,
13 or education director for the employee's completion of educational courses that have
14 been approved by the employee's employer is considered as part of the employee's
15 basic pay for purposes of this paragraph. The full premium for any eligible employee
16 who is insured at the time of retirement, or for the surviving insured dependents of
17 an eligible employee who is deceased, shall be deducted from the credits until the
18 credits are exhausted and paid from the account under s. 40.04 (10), and then
19 deducted from annuity payments, if the annuity is sufficient. The department shall
20 provide for the direct payment of premiums by the insured to the insurer if the
21 premium to be withheld exceeds the annuity payment. Upon conversion of an
22 employee's unused sick leave to credits under this paragraph or par. (bf), the
23 employee or, if the employee is deceased, the employee's surviving insured
24 dependents may initiate deductions from those credits or may elect to delay
25 initiation of deductions from those credits, but only if the employee or surviving

1 insured dependents are covered by a comparable health insurance plan or policy
2 during the period beginning on the date of the conversion and ending on the date on
3 which the employee or surviving insured dependents later elect to initiate
4 deductions from those credits. If an employee or an employee's surviving insured
5 dependents elect to delay initiation of deductions from those credits, an employee or
6 the employee's surviving insured dependents may only later elect to initiate
7 deductions from those credits during the annual enrollment period under par. (be).
8 A health insurance plan or policy is considered comparable if it provides hospital and
9 medical benefits that are substantially equivalent to the standard health insurance
10 plan established under s. 40.52 (1).

History: 1981 c. 96, 274, 278, 386; 1983 a. 9 s. 6; 1983 a. 27, 30; 1983 a. 46 ss. 2 to 4, 7; 1983 a. 140; 1983 a. 141 ss. 7 to 12, 20; 1983 a. 290, 504, 538; 1985 a. 29, 119, 135, 225; 1987 a. 27, 83, 107, 309, 356, 363; 1987 a. 403 s. 256; 1989 a. 13, 14, 31, 119, 122, 166, 182, 189, 230, 336, 355, 359; 1991 a. 32, 39, 107, 113, 141, 152, 189, 269; 1995 a. 27, 81, 88, 89, 240, 302; 1997 a. 35, 58, 149; 1999 a. 9, 11, 13, 104; 2001 a. 16; 2003 a. 33 ss. 1004 to 1015, 9160; 2003 a. 69, 117; 2005 a. 22, 153; 2007 a. 20, 131, 200, 226; 2009 a. 15, 28; 2011 a. 10, 32; 2013 a. 20, 166; 2015 a. 55, 58; s. 13.92 (2) (i).

11 **SECTION 73.** 40.05 (4) (bm) of the statutes is amended to read:

12 × 40.05 (4) (bm) Except as provided under par. (bp), accumulated unused sick
13 leave under ss. 36.30 and 230.35 (2), or 233.10, ~~or 238.04 (8)~~ of any eligible employee
14 shall, upon request of the employee at the time the employee is subject to layoff under
15 s. 40.02 (40), be converted at the employee's highest basic pay rate he or she received
16 while employed by the state to credits for payment of health insurance premiums on
17 behalf of the employee. Any supplemental compensation that is paid to a state
18 employee who is classified under the state classified civil service as a teacher, teacher
19 supervisor or education director for the employee's completion of educational courses
20 that have been approved by the employee's employer is considered as part of the
21 employee's basic pay for purposes of this paragraph. The full amount of the required
22 employee contribution for any eligible employee who is insured at the time of the
23 layoff shall be deducted from the credits until the credits are exhausted, the

1 employee is reemployed, or 5 years have elapsed from the date of layoff, whichever
2 occurs first.

History: 1981 c. 96, 274, 278, 386; 1983 a. 9 s. 6; 1983 a. 27, 30; 1983 a. 46 ss. 2 to 4, 7; 1983 a. 140; 1983 a. 141 ss. 7 to 12, 20; 1983 a. 290, 504, 538; 1985 a. 29, 119, 135, 225; 1987 a. 27, 83, 107, 309, 356, 363; 1987 a. 403 s. 256; 1989 a. 13, 14, 31, 119, 122, 166, 182, 189, 230, 336, 355, 359; 1991 a. 32, 39, 107, 113, 141, 152, 189, 269; 1995 a. 27, 81, 88, 89, 240, 302; 1997 a. 35, 58, 149; 1999 a. 9, 11, 13, 104; 2001 a. 16; 2003 a. 33 ss. 1004 to 1015, 9160; 2003 a. 69, 117; 2005 a. 22, 153; 2007 a. 20, 131, 200, 226; 2009 a. 15, 28; 2011 a. 10, 32; 2013 a. 20, 166; 2015 a. 55, 58; s. 13.92 (2) (i).

3 **SECTION 74.** 40.05 (5) (b) 4. of the statutes is amended to read:

4 × 40.05 (5) (b) 4. The accrual and crediting of sick leave shall be determined in
5 accordance with ss. 13.121 (4), 36.30, 230.35 (2), 233.10, 238.04 (8), and 757.02 (5)
6 and subch. V of ch. 111.

History: 1981 c. 96, 274, 278, 386; 1983 a. 9 s. 6; 1983 a. 27, 30; 1983 a. 46 ss. 2 to 4, 7; 1983 a. 140; 1983 a. 141 ss. 7 to 12, 20; 1983 a. 290, 504, 538; 1985 a. 29, 119, 135, 225; 1987 a. 27, 83, 107, 309, 356, 363; 1987 a. 403 s. 256; 1989 a. 13, 14, 31, 119, 122, 166, 182, 189, 230, 336, 355, 359; 1991 a. 32, 39, 107, 113, 141, 152, 189, 269; 1995 a. 27, 81, 88, 89, 240, 302; 1997 a. 35, 58, 149; 1999 a. 9, 11, 13, 104; 2001 a. 16; 2003 a. 33 ss. 1004 to 1015, 9160; 2003 a. 69, 117; 2005 a. 22, 153; 2007 a. 20, 131, 200, 226; 2009 a. 15, 28; 2011 a. 10, 32; 2013 a. 20, 166; 2015 a. 55, 58; s. 13.92 (2) (i).

7 **SECTION 75.** 40.62 (2) of the statutes is amended to read:

8 × 40.62 (2) Sick leave accumulation shall be determined in accordance with rules
9 of the department, any collective bargaining agreement under subch. V of ch. 111,
10 and ss. 13.121 (4), 36.30, 49.825 (4) (d) and (5) (d), 49.826 (4) (d), 230.35 (2), 233.10,
11 238.04 (8), 757.02 (5) and 978.12 (3).

History: 1981 c. 96; 1987 a. 309; 1989 a. 13, 31; 1995 a. 27; 2009 a. 15, 28; 2011 a. 10, 32; 2013 a. 166.

12 **SECTION 76.** 40.95 (1) (a) 1. of the statutes is amended to read:

13 × 40.95 (1) (a) 1. The employee accrues accumulated unused sick leave under s.
14 13.121 (4), 36.30, 230.35 (2), 233.10, 238.04 (8), or 757.02 (5).

History: 1995 a. 88, 89, 216; 2003 a. 33, 117, 326; 2009 a. 28; 2011 a. 10, 32. (intro.)

15 **SECTION 77.** 41.11 (1g) (b) of the statutes is amended to read:

16 × 41.11 (1g) (b) The department, in consultation with the Wisconsin Economic
17 Development Corporation department of economic opportunity, shall do all of the
18 following for each economic development program administered by the department:

History: 1975 c. 39, 163, 200; 1983 a. 92; 1987 a. 1; 1995 a. 27 s. 6918; Stats. 1995 s. 41.11; 1999 a. 9; 2005 a. 25, 253; 2007 a. 125; 2009 a. 28; 2011 a. 32; 2015 a. 55.

19 **SECTION 78.** 41.11 (1r) (a) of the statutes is amended to read:

1 × 41.11 (1r) (a) The department shall coordinate any economic development
2 assistance with the ~~Wisconsin Economic Development Corporation~~ department of
3 economic opportunity.

History: 1975 c. 39, 163, 200; 1983 a. 92; 1987 a. 1; 1995 a. 27 s. 6918; Stats. 1995 s. 41.11; 1999 a. 9; 2005 a. 25, 253; 2007 a. 125; 2009 a. 28; 2011 a. 32; 2015 a. 55.

4 **SECTION 79.** 41.11 (1r) (b) of the statutes is amended to read:

5 × 41.11 (1r) (b) Annually, no later than October 1, the department shall submit
6 to the joint legislative audit committee and to the appropriate standing committees
7 of the legislature under s. 13.172 (3) a comprehensive report assessing economic
8 development programs, as defined in sub. (1g) (a), administered by the department.

9 The report shall include all of the information required under s. ~~238.07(2)~~ ²555.07 (2).
10 The department shall collaborate with the ~~Wisconsin Economic Development~~
11 ~~Corperation~~ department of economic opportunity to make readily accessible to the
12 public on an Internet-based system the information required under this subsection.

History: 1975 c. 39, 163, 200; 1983 a. 92; 1987 a. 1; 1995 a. 27 s. 6918; Stats. 1995 s. 41.11; 1999 a. 9; 2005 a. 25, 253; 2007 a. 125; 2009 a. 28; 2011 a. 32; 2015 a. 55.

13 **SECTION 80.** 59.57 (1) (a) of the statutes is amended to read:

14 × 59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create
15 a county industrial development agency or to any nonprofit agency organized to
16 engage or engaging in activities described in this paragraph, appoint an executive
17 officer and provide a staff and facilities to promote and develop the resources of the
18 county and of its component municipalities. To this end the agency may, without
19 limitation because of enumeration, develop data regarding the industrial needs,
20 advantages and sites in the county, acquaint the purchaser with the products of the
21 county by promotional activities, coordinate its work with that of the county
22 planning commission, the ~~Wisconsin Economic Development Corporation~~
23 department of economic opportunity, and private credit development corporations,

1 and do all things necessary to provide for the continued improvement of the
2 industrial climate of the county.

3 **History:** 1995 a. 27 s. 9116; 1995 a. 201 ss. 187, 239, 374; 1997 a. 39, 79; 1999 a. 83; 2005 a. 227, 357; 2011 a. 32.

3 **SECTION 81. 60.23 (4) (c)** of the statutes is amended to read:

4 × **60.23 (4) (c)** Coordinate its activities with the county planning commission, the
5 ~~Wisconsin Economic Development Corporation~~ department of economic opportunity,
6 and private credit development organizations.

7 **History:** 1983 a. 532; 1985 a. 316 s. 25; 1987 a. 205; 1989 a. 121, 197, 276, 359; 1991 a. 28, 296; 1993 a. 105, 246, 456; 1995 a. 27 ss. 3300m, 9116 (5);
1995 a. 77, 201, 289, 448; 1997 a. 27, 111, 155, 237; 1999 a. 115; 1999 a. 150 ss. 8, 9, 672; 2001 a. 16; 2003 a. 214; 2005 a. 13, 116; 2007 a. 42; 2009 a. 42,
372; 2011 a. 32; 2013 a. 50, 51, 151, 193; s. 13.92 (1) (b)(2).

7 **SECTION 82. 66.1103 (4m) (a) 1.** of the statutes is amended to read:

8 × **66.1103 (4m) (a) 1.** The person, at least 30 days prior to entering into the
9 revenue agreement, has given a notice of intent to enter into the agreement, on a
10 form prescribed under s. 238.11 (1) ^e 555.11 (1), to the ~~Wisconsin Economic~~
11 ~~Development Corporation~~ department of economic opportunity and to any collective
12 bargaining agent in this state with whom the person has a collective bargaining
13 agreement.

14 **History:** 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983
a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a.
192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495
to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

14 **SECTION 83. 66.1103 (4m) (a) 2.** of the statutes is amended to read:

15 × **66.1103 (4m) (a) 2.** The municipality or county has received an estimate issued
16 under s. 238.11 (5) ^e 555.11 (5), and the ~~Wisconsin Economic Development Corporation~~
17 ~~department of economic opportunity~~ has estimated whether the project which the
18 municipality or county would finance under the revenue agreement is expected to
19 eliminate, create, or maintain jobs on the project site and elsewhere in this state and
20 the net number of jobs expected to be eliminated, created, or maintained as a result
21 of the project.

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983
a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a.
192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495
to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

1 SECTION 84. 66.1103 (4m) (b) of the statutes is amended to read:

2 × 66.1103 (4m) (b) Any revenue agreement which an eligible participant enters
3 into with a municipality or county to finance a project shall require the eligible
4 participant to submit to the ~~Wisconsin Economic Development Corporation~~
5 department of economic opportunity within 12 months after the project is completed
6 or 2 years after a revenue bond is issued to finance the project, whichever is sooner,
7 on a form prescribed under s. ~~238.11(1)~~ 555.11(1), the net number of jobs eliminated,
8 created, or maintained on the project site and elsewhere in this state as a result of
9 the project.

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

10 SECTION 85. 66.1103 (4s) (a) 1. of the statutes is amended to read:

11 × 66.1103 (4s) (a) 1. "~~Corporation~~" "~~Department~~" means the ~~Wisconsin Economic~~
12 ~~Development Corporation~~ department of economic opportunity.

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

13 SECTION 86. 66.1103 (4s) (b) 3. of the statutes is amended to read:

14 × 66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection
15 to the ~~corporation~~ department, to the governing body of each municipality or county
16 within which a lost job exists and to any collective bargaining agent in this state with
17 which the employer has a collective bargaining agreement at the project site or at a
18 site where a lost job exists.

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

19 SECTION 87. 66.1103 (4s) (b) 4. of the statutes is amended to read:

20 × 66.1103 (4s) (b) 4. The employer shall submit a report to the ~~corporation~~
21 department every 3 months during the first year after the construction of the project

1 is completed. The reports shall provide information about new jobs, lost jobs, and
2 offers of employment made to persons who were formerly employed at lost jobs. The
3 4th report shall be the final report. The form and content of the reports shall be
4 prescribed by the ~~corporation~~ department under par. (d).

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

5 **SECTION 88.** 66.1103 (4s) (d) of the statutes is amended to read:

6 66.1103 (4s) (d) The ~~corporation~~ department shall administer this subsection
7 and shall prescribe forms for certification and reports under par. (b).

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

8 **SECTION 89.** 66.1103 (4s) (d) of the statutes is amended to read:

9 66.1103 (4s) (d) The ~~corporation~~ department shall administer this subsection
10 and shall prescribe forms for certification and reports under par. (b).

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

11 **SECTION 90.** 66.1103 (10) (c) of the statutes is amended to read:

12 × 66.1103 (10) (c) A copy of the initial resolution together with a statement
13 indicating when the public notice required under par. (b) was published shall be filed
14 with the ~~Wisconsin Economic Development Corporation~~ department of economic
15 opportunity within 20 days following publication of notice. Prior to the closing of the
16 bond issue, the ~~corporation~~ department may require additional information from the
17 eligible participant or the municipality or county. After the closing of the bond issue,
18 the ~~corporation~~ department shall be notified of the closing date, any substantive
19 changes made to documents previously filed with the ~~corporation~~ department, and
20 the principal amount of the financing.

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss. 9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 28, 112, 173, 401; 2011 a. 32, 214, 258.

1 **SECTION 91.** 66.1103 (10) (g) of the statutes is amended to read:

2 × 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial
3 resolution a document which provides a good faith estimate of attorney fees which
4 will be paid from bond proceeds is filed with the clerk of the municipality or county
5 and the ~~Wisconsin Economic Development Corporation~~ department of economic
6 opportunity.

History: 1973 c. 265; 1977 c. 28; 1979 c. 32 s. 92 (9); 1979 c. 34, 221, 350, 355; 1979 c. 361 s. 112; 1979 c. 362 ss. 3 to 12, 16, 17, 18; 1981 c. 314; 1983 a. 24, 27; 1983 a. 189 ss. 63 to 65, 329 (14); 1983 a. 207 s. 93 (8); 1983 a. 532 s. 36; 1985 a. 29, 222, 285; 1985 a. 297 s. 76; 1985 a. 299; 1987 a. 27; 1989 a. 192; 1991 a. 39, 316; 1993 a. 122, 124, 453; 1995 a. 27 ss./9116 (5), 9130 (4); 1995 a. 201, 225, 227, 332; 1997 a. 3, 27, 35, 39; 1999 a. 9; 1999 a. 150 ss. 495 to 497; Stats. 1999 s. 66.1103; 1999 a. 182 s. 206; 2001 a. 30, 38, 103; 2009 a. 23, 112, 173, 401; 2011 a. 32, 214, 258.

7 **SECTION 92.** 70.11 (38r) of the statutes is repealed.

8 **SECTION 93.** 71.07 (2dm) (a) 1. of the statutes is amended to read:

9 × 71.07 (2dm) (a) 1. “Certified” means entitled under s. 555.395 (3) (a) 4. or s.
10 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
11 or certified under s. 555.395 (5), 555.398 (5), or 555.3995 (4) or s. 238.395 (5), 2013
12 stats., s. 238.398 (5), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
13 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

14 **SECTION 94.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

15 × 71.07 (2dm) (a) 3. “Development zone” means a development opportunity zone
16 under s. 555.395 (1) (e) and (f) or 555.398 or s. 238.395 (1) (e) and (f), 2013 stats., or
17 s. 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009
18 stats., or an airport development zone under s. 555.3995 or s. 238.3995, 2013 stats.,
19 or s. 560.7995, 2009 stats.

20 **SECTION 95.** 71.07 (2dm) (a) 4. of the statutes is amended to read:

21 × 71.07 (2dm) (a) 4. “Previously owned property” means real property that the
22 claimant or a related person owned during the 2 years prior to the department of
23 commerce or the Wisconsin Economic Development Corporation or the department

1 of economic opportunity designating the place where the property is located as a
2 development zone and for which the claimant may not deduct a loss from the sale of
3 the property to, or an exchange of the property with, the related person under section
4 267 of the Internal Revenue Code, except that section 267 (b) of the Internal Revenue
5 Code is modified so that if the claimant owns any part of the property, rather than
6 50% ownership, the claimant is subject to section 267 (a) (1) of the Internal Revenue
7 Code for purposes of this subsection.

8 **SECTION 96.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

9 × 71.07 (2dm) (f) 1. A copy of the verification that the claimant may claim tax
10 benefits under s. 555.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
11 (3) (a) 4., 2009 stats., or is certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4)
12 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
13 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

14 **SECTION 97.** 71.07 (2dm) (f) 2. of the statutes is amended to read:

15 × 71.07 (2dm) (f) 2. A statement from the department of commerce or the
16 Wisconsin Economic Development Corporation or the department of economic
17 opportunity verifying the purchase price of the investment and verifying that the
18 investment fulfills the requirements under par. (b).

19 **SECTION 98.** 71.07 (2dm) (i) of the statutes is amended to read:

20 × 71.07 (2dm) (i) Partnerships, limited liability companies, and tax-option
21 corporations may not claim the credit under this subsection, but the eligibility for,
22 and the amount of, that credit shall be determined on the basis of their economic
23 activity, not that of their shareholders, partners, or members. The corporation,
24 partnership, or limited liability company shall compute the amount of credit that
25 may be claimed by each of its shareholders, partners, or members and provide that

1 information to its shareholders, partners, or members. Partners, members of limited
2 liability companies, and shareholders of tax-option corporations may claim the
3 credit based on the partnership's, company's, or corporation's activities in proportion
4 to their ownership interest and may offset it against the tax attributable to their
5 income from the partnership's, company's, or corporation's business operations in the
6 development zone; except that partners, members, and shareholders in a
7 development zone under s. 555.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.
8 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
9 attributable to their income.

10 **SECTION 99.** 71.07 (2dm) (j) of the statutes is amended to read:

11 ~~×~~ 71.07 (2dm) (j) If a person who is entitled under s. 555.395 (3) (a) 4. or s. 238.395
12 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
13 ineligible for such tax benefits, or if a person's certification under s. 555.395 (5),
14 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,
15 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
16 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
17 subsection for the taxable year that includes the day on which the person becomes
18 ineligible for tax benefits, the taxable year that includes the day on which the
19 certification is revoked, or succeeding taxable years, and that person may carry over
20 no unused credits from previous years to offset tax under this chapter for the taxable
21 year that includes the day on which the person becomes ineligible for tax benefits,
22 the taxable year that includes the day on which the certification is revoked, or
23 succeeding taxable years.

24 **SECTION 100.** 71.07 (2dm) (k) of the statutes is amended to read:

1 × 71.07 (2dm) (k) If a person who is entitled under s. 555.395 (3) (a) 4. or s.
2 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
3 or certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013
4 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
5 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business
6 operations in the development zone during any of the taxable years that that zone
7 exists, that person may not carry over to any taxable year following the year during
8 which operations cease any unused credits from the taxable year during which
9 operations cease or from previous taxable years.

10 × **SECTION 101.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

11 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.
12 555.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
13 zone under s. 555.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an
14 enterprise development zone under s. 555.397 or s. 238.397, 2013 stats., or s.
15 560.797, 2009 stats., an agricultural development zone under s. 555.398 or s.
16 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
17 s. 555.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

18 × **SECTION 102.** 71.07 (2dx) (a) 4. of the statutes is amended to read:

19 71.07 (2dx) (a) 4. “Full-time job” has the meaning given in s. 238.30 555.30
20 (2m).

21 **SECTION 103.** 71.07 (2dx) (b) (intro.) 2, 3, 4. and 5. of the statutes are amended
22 to read:

23 × 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
24 in s. 73.03 (35), and subject to s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
25 stats., for any taxable year for which the person is entitled under s. 555.395 (3) or s.

1 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified
2 under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 or s. 238.365 (3), 2013
3 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
4 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
5 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the
6 taxes otherwise due under this chapter the following amounts:

7 × 2. The amount determined by multiplying the amount determined under s.
8 555.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009 stats., by
9 the number of full-time jobs created in a development zone and filled by a member
10 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
11 for those jobs.

12 × 3. The amount determined by multiplying the amount determined under s.
13 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the
14 number of full-time jobs created in a development zone and not filled by a member
15 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
16 for those jobs.

17 × 4. The amount determined by multiplying the amount determined under s.
18 555.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm), 2009 stats.,
19 by the number of full-time jobs retained, as provided in the rules under s. 555.385
20 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs for which a credit
21 has been claimed under sub. (2dj), in an enterprise development zone under s.
22 555.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for which significant
23 capital investment was made and by then subtracting the subsidies paid under s.
24 49.147 (3) (a) for those jobs.

Insert 38-11

71.07(2dx)(b)

20

21

1 × 5. The amount determined by multiplying the amount determined under s.
2 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the
3 number of full-time jobs retained, as provided in the rules under s. 555.385 or s.
4 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs for which a credit has
5 been claimed under sub. (2dj), in a development zone and not filled by a member of
6 a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
7 for those jobs.

8 **SECTION 104.** 71.07 (2dx) (be) of the statutes is amended to read:

9 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 555.395 (1)
10 (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any
11 credits claimed under this subsection, including any credits carried over, against the
12 amount of the tax otherwise due under this subchapter attributable to all of the
13 claimant's income and against the tax attributable to income from directly related
14 business operations of the claimant.

15 **SECTION 105.** 71.07 (2dx) (bg) of the statutes is amended to read:

16 71.07 (2dx) (bg) *Other entities.* For claimants in a development zone under s.
17 555.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,
18 partnerships, limited liability companies, and tax-option corporations may not
19 claim the credit under this subsection, but the eligibility for, and amount of, that
20 credit shall be determined on the basis of their economic activity, not that of their
21 shareholders, partners, or members. The corporation, partnership, or company shall
22 compute the amount of the credit that may be claimed by each of its shareholders,
23 partners, or members and shall provide that information to each of its shareholders,
24 partners, or members. Partners, members of limited liability companies, and
25 shareholders of tax-option corporations may claim the credit based on the

1 partnership's, company's, or corporation's activities in proportion to their ownership
2 interest and may offset it against the tax attributable to their income.

3 **SECTION 106.** 71.07 (2dx) (c) of the statutes is amended to read:

4 ✕ 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
5 under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 (4) or s. 238.365 (3), 2013
6 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
7 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
8 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible
9 for tax benefits under s. 555.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),
10 2009 stats., that person may not claim credits under this subsection for the taxable
11 year that includes the day on which the certification is revoked; the taxable year that
12 includes the day on which the person becomes ineligible for tax benefits; or
13 succeeding taxable years and that person may not carry over unused credits from
14 previous years to offset tax under this chapter for the taxable year that includes the
15 day on which certification is revoked; the taxable year that includes the day on which
16 the person becomes ineligible for tax benefits; or succeeding taxable years.

17 **SECTION 107.** 71.07 (2dx) (d) of the statutes is amended to read:

18 ✕ 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
19 555.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax
20 benefits or certified under s. 555.365 (3), 555.397 (4), 555.398 (4), or 555.3995 (4) or
21 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or
22 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
23 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
24 business operations in the development zone during any of the taxable years that
25 that zone exists, that person may not carry over to any taxable year following the

1 year during which operations cease any unused credits from the taxable year during
2 which operations cease or from previous taxable years.

3 **SECTION 108.** 71.07 (2dy) (a) of the statutes is amended to read:

4 * 71.07 (2dy) (a) *Definition.* In this subsection, “claimant” means a person who
5 files a claim under this subsection and is certified under s. 555.301 (2) or s. 238.301
6 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits
7 under s. 555.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

8 **SECTION 109.** 71.07 (2dy) (b) of the statutes is amended to read:

9 * 71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection
10 and ss. 555.301 to 555.306 or ss. 238.301 to 238.306, 2013 stats., or ss. 560.701 to
11 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
12 may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to the
13 amount of the tax, the amount authorized for the claimant under s. 555.303 or s.
14 238.303, 2013 stats., or s. 560.703, 2009 stats.

15 * **SECTION 110.** 71.07 (2dy) (c) 1. of the statutes is amended to read:

16 71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the
17 claimant includes with the claimant’s return a copy of the claimant’s certification
18 under s. 555.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and
19 a copy of the claimant’s notice of eligibility to receive tax benefits under s. 555.303
20 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

21 **SECTION 111.** 71.07 (2dy) (c) 2. of the statutes is amended to read:

22 * 71.07 (2dy) (c) 2. Partnerships, limited liability companies, and tax-option
23 corporations may not claim the credit under this subsection, but the eligibility for,
24 and the amount of, the credit are based on their authorization to claim tax benefits
25 under s. 555.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,

1 limited liability company, or tax-option corporation shall compute the amount of
2 credit that each of its partners, members, or shareholders may claim and shall
3 provide that information to each of them. Partners, members of limited liability
4 companies, and shareholders of tax-option corporations may claim the credit in
5 proportion to their ownership interests.

6 * **SECTION 112.** 71.07 (2dy) (d) 2. of the statutes is amended to read:

7 71.07 (2dy) (d) 2. If a claimant's certification is revoked under s. 555.305 or s.
8 238.305, 2013 stats., or s. 560.705, 2009 stats., or if a claimant becomes ineligible for
9 tax benefits under s. 555.302 or s. 238.302, 2013 stats., or s. 560.702, 2009 stats., the
10 claimant may not claim credits under this subsection for the taxable year that
11 includes the day on which the certification is revoked; the taxable year that includes
12 the day on which the claimant becomes ineligible for tax benefits; or succeeding
13 taxable years and the claimant may not carry over unused credits from previous
14 years to offset the tax imposed under s. 71.02 or 71.08 for the taxable year that
15 includes the day on which certification is revoked; the taxable year that includes the
16 day on which the claimant becomes ineligible for tax benefits; or succeeding taxable
17 years.

18 **SECTION 113.** 71.07 (3g) (a) (intro.) of the statutes is amended to read:

19 * 71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
20 73.03 (35m) and 555.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
21 business that is certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
22 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.02 an
23 amount equal to the sum of the following, as established under s. 555.23 (3) (c) or s.
24 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

25 **SECTION 114.** 71.07 (3g) (b) of the statutes is amended to read:

1 71.07 (3g) (b) The department of revenue shall notify the ~~department of~~
2 ~~commerce or the Wisconsin Economic Development Corporation~~ department of
3 economic opportunity of all claims under this subsection.

4 **SECTION 115.** 71.07 (3g) (e) 2. of the statutes is amended to read:

5 ✧ 71.07 (3g) (e) 2. The investments that relate to the amount described under par.
6 (a) 2. for which a claimant makes a claim under this subsection must be retained for
7 use in the technology zone for the period during which the claimant's business is
8 certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

9 **SECTION 116.** 71.07 (3g) (f) 1. of the statutes is amended to read:

10 ✧ 71.07 (3g) (f) 1. A copy of the verification that the claimant's business is
11 certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.,
12 and that the business has entered into an agreement under s. 555.23 (3) (d) or s.
13 238.23 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

14 **SECTION 117.** 71.07 (3g) (f) 2. of the statutes is amended to read:

15 ✧ 71.07 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
16 Economic Development Corporation or the department of economic opportunity
17 verifying the purchase price of the investment described under par. (a) 2. and
18 verifying that the investment fulfills the requirement under par. (e) 2.

19 **SECTION 118.** 71.07 (3q) (a) 1. of the statutes is amended to read:

20 ✧ 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
21 under s. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

22 **SECTION 119.** 71.07 (3q) (a) 2. of the statutes is amended to read:

23 ✧ 71.07 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
24 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
25 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for

1 taxable years beginning after December 31, 2010, an eligible employee under s.
2 ~~238.16~~ 555.16 (1) (b) who satisfies the wage requirements under s. ~~238.16~~ 555.16 (3)
3 (a) or (b).

4 **SECTION 120.** 71.07 (3q) (b) (intro.) of the statutes is amended to read:

5 * 71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
6 subsection and s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for
7 taxable years beginning after December 31, 2009, a claimant may claim as a credit
8 against the taxes imposed under ss. 71.02 and 71.08 any of the following:

9 **SECTION 121.** 71.07 (3q) (b) 1. of the statutes is amended to read:

10 * 71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
11 employee in the taxable year, not to exceed 10 percent of such wages, as determined
12 by the department of economic opportunity under s. 555.16 or the Wisconsin
13 Economic Development Corporation under s. 238.16, 2013 stats., or the department
14 of commerce under s. 560.2055, 2009 stats.

15 **SECTION 122.** 71.07 (3q) (b) 2. of the statutes is amended to read:

16 * 71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
17 year, as determined under s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009
18 stats., to undertake the training activities described under s. 555.16 (3) (c) or s.
19 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

20 **SECTION 123.** 71.07 (3q) (c) 2. of the statutes is amended to read:

21 * 71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the
22 claimant includes with the claimant's return a copy of the claimant's certification for
23 tax benefits under s. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
24 stats.

25 **SECTION 124.** 71.07 (3q) (c) 3. of the statutes is amended to read:

1 * 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
2 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
3 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
4 any credits reallocated under s. 238.15 (3) (d), 2013 stats., or s. 560.205 (3) (d), 2009
5 stats.

6 **SECTION 125.** 71.07 (3w) (a) 2. of the statutes is amended to read:

7 * 71.07 (3w) (a) 2. “Claimant” means a person who is certified to claim tax
8 benefits under s. 555.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
9 stats., and who files a claim under this subsection.

10 **SECTION 126.** 71.07 (3w) (a) 3. of the statutes is amended to read:

11 * 71.07 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
12 in s. 555.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
13 stats.

14 **SECTION 127.** 71.07 (3w) (a) 4. of the statutes is amended to read:

15 * 71.07 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 555.399
16 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

17 **SECTION 128.** 71.07 (3w) (a) 5d. of the statutes is amended to read:

18 * 71.07 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
19 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
20 2009 stats.

21 **SECTION 129.** 71.07 (3w) (a) 5e. of the statutes is amended to read:

22 * 71.07 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or
23 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
24 2009 stats.

25 **SECTION 130.** 71.07 (3w) (b) (intro.) of the statutes is amended to read:

1 ✕ 71.07 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
2 provided in this subsection and s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
3 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02
4 or 71.08 an amount calculated as follows:

5 **SECTION 131.** 71.07 (3w) (b) 5. of the statutes is amended to read:

6 ✕ 71.07 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
7 percentage determined by under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
8 2009 stats., not to exceed 7 percent.

9 **SECTION 132.** 71.07 (3w) (bm) 1. of the statutes is amended to read:

10 ✕ 71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
11 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
12 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
13 against the tax imposed under s. 71.02 or 71.08 an amount equal to a percentage, as
14 determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
15 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
16 or improve the job-related skills of any of the claimant's full-time employees, to train
17 any of the claimant's full-time employees on the use of job-related new technologies,
18 or to provide job-related training to any full-time employee whose employment with
19 the claimant represents the employee's first full-time job. This subdivision does not
20 apply to employees who do not work in an enterprise zone.

21 **SECTION 133.** 71.07 (3w) (bm) 2. of the statutes is amended to read:

22 ✕ 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
23 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
24 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
25 against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage,

1 as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.,
2 not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all
3 of the claimant's full-time employees whose annual wages are greater than the
4 amount determined by multiplying 2,080 by 150 percent of the federal minimum
5 wage in a tier I county or municipality, not including the wages paid to the employees
6 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
7 municipality, not including the wages paid to the employees determined under par.
8 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
9 the total number of such employees is equal to or greater than the total number of
10 such employees in the base year. A claimant may claim a credit under this
11 subdivision for no more than 5 consecutive taxable years.

12 **SECTION 134.** 71.07 (3w) (bm) 3. of the statutes is amended to read:

13 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
14 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
15 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
16 December 31, 2008, a claimant may claim as a credit against the tax imposed under
17 s. 71.02 or 71.08 up to 10 percent of the claimant's significant capital expenditures,
18 as determined under s. 555.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799
19 (5m), 2009 stats.

20 **SECTION 135.** 71.07 (3w) (bm) 4. of the statutes is amended to read:

21 71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
22 3., and subject to the limitations provided in this subsection and s. 555.399 or s.
23 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
24 December 31, 2009, a claimant may claim as a credit against the tax imposed under
25 s. 71.02 or 71.08, up to 1 percent of the amount that the claimant paid in the taxable

1 year to purchase tangible personal property, items, property, or goods under s. 77.52
2 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined under s. 555.399
3 (5) (e) or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that
4 the claimant may not claim the credit under this subdivision and subd. 3. for the
5 same expenditures.

6 **SECTION 136.** 71.07 (3w) (c) 3. of the statutes is amended to read:

7 * 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
8 claimant includes with the claimant's return a copy of the claimant's certification for
9 tax benefits under s. 555.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
10 560.799 (5) or (5m), 2009 stats.

11 **SECTION 137.** 71.07 (3w) (d) of the statutes is amended to read:

12 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
13 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
14 include with their returns a copy of their certification for tax benefits, and a copy of
15 the verification of their expenses, from the department of commerce or the Wisconsin
16 Economic Development Corporation or the department of economic opportunity.

17 **SECTION 138.** 71.07 (5b) (a) 2. of the statutes is amended to read:

18 * 71.07 (5b) (a) 2. "Fund manager" means an investment fund manager certified
19 under s. 555.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

20 **SECTION 139.** 71.07 (5b) (b) 1. of the statutes is amended to read:

21 * 71.07 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
22 to the limitations provided under this subsection and s. 555.15 or s. 238.15, 2013
23 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
24 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount
25 of those taxes, 25 percent of the claimant's investment paid to a fund manager that

71-82-Insert
78-16

① the fund manager invests in a business certified under s. 555.15 or s. 238.15 (1), 2013
2 stats., or s. 560.205 (1), 2009 stats.

3 **SECTION 140.** 71.07 (5b) (b) 2. of the statutes is amended to read:

4 × 71.07 (5b) (b) 2. In the case of a partnership, limited liability company, or
5 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
6 shall be determined at the entity level rather than the claimant level and may be
7 allocated among the claimants who make investments in the manner set forth in the
8 entity's organizational documents. The entity shall provide to the department of
9 revenue and to the ~~department of commerce or the Wisconsin Economic~~
10 ~~Development Corporation~~ department of economic opportunity the names and tax
11 identification numbers of the claimants, the amounts of the credits allocated to the
12 claimants, and the computation of the allocations.

13 **SECTION 141.** 71.07 (5b) (d) 3. of the statutes is amended to read:

14 × 71.07 (5b) (d) 3. Except as provided under s. ~~238.15~~ 555.15 (3) (d) (intro.), for
15 investments made after December 31, 2007, if an investment for which a claimant
16 claims a credit under par. (b) is held by the claimant for less than 3 years, the
17 claimant shall pay to the department, in the manner prescribed by the department,
18 the amount of the credit that the claimant received related to the investment.

19 **SECTION 142.** 71.07 (5d) (a) 1. (intro.) of the statutes is amended to read:

20 × 71.07 (5d) (a) 1. (intro.) "Bona fide angel investment" means a purchase of an
21 equity interest, or any other expenditure, as determined by rule under s. 555.15 or
22 s. 238.15, 2013 stats., or s. 560.205, 2009 stats., that is made by any of the following:

23 **SECTION 143.** 71.07 (5d) (a) 2m. of the statutes is amended to read:

24 × 71.07 (5d) (a) 2m. "Person" means a partnership or limited liability company
25 that is a nonoperating entity, as determined by the ~~department of commerce or the~~

1 ~~Wisconsin Economic Development Corporation~~ department of economic opportunity,
2 a natural person, or fiduciary.

3 **SECTION 144.** 71.07 (5d) (a) 3. of the statutes is amended to read:

4 * 71.07 (5d) (a) 3. "Qualified new business venture" means a business that is
5 certified under s. 555.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1), 2009 stats.

6 **SECTION 145.** 71.07 (5d) (b) (intro.) of the statutes is amended to read:

7 * 71.07 (5d) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
8 subsection and in s. 555.15 or s. 238.15, 2013 stats., or s. 560.205, 2009 stats., a
9 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08, up
10 to the amount of those taxes, the following:

11 **SECTION 146.** 71.07 (5d) (b) 1. of the statutes is amended to read:

12 * 71.07 (5d) (b) 1. For taxable years beginning before January 1, 2008, in each
13 taxable year for 2 consecutive years, beginning with the taxable year as certified by
14 the department of commerce ~~or~~, the Wisconsin Economic Development Corporation,
15 or the department of economic opportunity, an amount equal to 12.5 percent of the
16 claimant's bona fide angel investment made directly in a qualified new business
17 venture.

18 **SECTION 147.** 71.07 (5d) (b) 2. of the statutes is amended to read:

19 * 71.07 (5d) (b) 2. For taxable years beginning after December 31, 2007, for the
20 taxable year certified by the department of commerce ~~or~~, the Wisconsin Economic
21 Development Corporation, or the department of economic opportunity, an amount
22 equal to 25 percent of the claimant's bona fide angel investment made directly in a
23 qualified new business venture.

24 **SECTION 148.** 71.07 (5d) (c) 2. of the statutes is amended to read:

1 * 71.07 (5d) (c) 2. For taxable years beginning before January 1, 2008, the
2 maximum amount of a claimant's investment that may be used as the basis for a
3 credit under this subsection is \$2,000,000 for each investment made directly in a
4 business certified under s. 555.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1),
5 2009 stats.

6 **SECTION 149.** 71.07 (5d) (d) 1. of the statutes is amended to read:

7 * 71.07 (5d) (d) 1. Except as provided under s. ~~238.15~~ 555.15 (3) (d) (intro.), for
8 investments made after December 31, 2007, if an investment for which a claimant
9 claims a credit under par. (b) is held by the claimant for less than 3 years, the
10 claimant shall pay to the department, in the manner prescribed by the department,
11 the amount of the credit that the claimant received related to the investment.

12 **SECTION 150.** 71.07 (9m) (c) (intro.) of the statutes is amended to read:

13 * 71.07 (9m) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
14 the claimant includes with the claimant's return a copy of the claimant's certification
15 under s. ~~238.17~~ 555.17. For certification purposes under s. ~~238.17~~ 555.17, the
16 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
17 department of economic opportunity all of the following:

18 **SECTION 151.** 71.26 (1) (be) of the statutes is amended to read:

19 * 71.26 (1) (be) *Certain authorities.* Income of the University of Wisconsin
20 Hospitals and Clinics Authority, of the Fox River Navigational System Authority, ~~of~~
21 ~~the Wisconsin Economic Development Corporation,~~ and of the Wisconsin Aerospace
22 Authority.

23 **SECTION 152.** 71.28 (1dm) (a) 1. of the statutes is amended to read:

24 * 71.28 (1dm) (a) 1. "Certified" means entitled under s. 555.395 (3) (a) 4. or s.
25 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits

1 or certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013
2 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
3 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

4 **SECTION 153.** 71.28 (1dm) (a) 3. of the statutes is amended to read:

5 ✧ 71.28 (1dm) (a) 3. "Development zone" means a development opportunity zone
6 under s. 555.395 (1) (e) and (f) or 555.398 or s. 238.395 (1) (e) and (f), 2013 stats., or
7 s. 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009
8 stats., or an airport development zone under s. 555.3995 or s. 238.3995, 2013 stats.,
9 or s. 560.7995, 2009 stats.

10 **SECTION 154.** 71.28 (1dm) (a) 4. of the statutes is amended to read:

11 ✧ 71.28 (1dm) (a) 4. "Previously owned property" means real property that the
12 claimant or a related person owned during the 2 years prior to the department of
13 commerce or the Wisconsin Economic Development Corporation or the department
14 of economic opportunity designating the place where the property is located as a
15 development zone and for which the claimant may not deduct a loss from the sale of
16 the property to, or an exchange of the property with, the related person under section
17 267 of the Internal Revenue Code, except that section 267 (b) of the Internal Revenue
18 Code is modified so that if the claimant owns any part of the property, rather than
19 50% ownership, the claimant is subject to section 267 (a) (1) of the Internal Revenue
20 Code for purposes of this subsection.

21 **SECTION 155.** 71.28 (1dm) (f) 1. of the statutes is amended to read:

22 ✧ 71.28 (1dm) (f) 1. A copy of the verification that the claimant may claim tax
23 benefits under s. 555.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
24 (3) (a) 4., 2009 stats., or is certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4)

1 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
2 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

3 **SECTION 156.** 71.28 (1dm) (f) 2. of the statutes is amended to read:

4 *71.28 (1dm) (f) 2. A statement from the department of commerce or the
5 Wisconsin Economic Development Corporation or the department of economic
6 opportunity verifying the purchase price of the investment and verifying that the
7 investment fulfills the requirements under par. (b).

8 **SECTION 157.** 71.28 (1dm) (i) of the statutes is amended to read:

9 71.28 (1dm) (i) Partnerships, limited liability companies, and tax-option
10 corporations may not claim the credit under this subsection, but the eligibility for,
11 and the amount of, that credit shall be determined on the basis of their economic
12 activity, not that of their shareholders, partners, or members. The corporation,
13 partnership, or limited liability company shall compute the amount of credit that
14 may be claimed by each of its shareholders, partners, or members and provide that
15 information to its shareholders, partners, or members. Partners, members of limited
16 liability companies, and shareholders of tax-option corporations may claim the
17 credit based on the partnership's, company's, or corporation's activities in proportion
18 to their ownership interest and may offset it against the tax attributable to their
19 income from the partnership's, company's, or corporation's business operations in the
20 development zone; except that partners, members, and shareholders in a
21 development zone under s. 555.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.
22 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
23 attributable to their income.

24 **SECTION 158.** 71.28 (1dm) (j) of the statutes is amended to read:

1 × 71.28 (1dm) (j) If a person who is entitled under s. 555.395 (3) (a) 4. or s. 238.395
2 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
3 ineligible for such tax benefits, or if a person's certification under s. 555.395 (5),
4 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,
5 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
6 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
7 subsection for the taxable year that includes the day on which the person becomes
8 ineligible for tax benefits, the taxable year that includes the day on which the
9 certification is revoked, or succeeding taxable years, and that person may carry over
10 no unused credits from previous years to offset tax under this chapter for the taxable
11 year that includes the day on which the person becomes ineligible for tax benefits,
12 the taxable year that includes the day on which the certification is revoked, or
13 succeeding taxable years.

14 **SECTION 159.** 71.28 (1dm) (k) of the statutes is amended to read:

15 × 71.28 (1dm) (k) If a person who is entitled under s. 555.395 (3) (a) 4. or s.
16 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
17 or certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013
18 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
19 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business
20 operations in the development zone during any of the taxable years that that zone
21 exists, that person may not carry over to any taxable year following the year during
22 which operations cease any unused credits from the taxable year during which
23 operations cease or from previous taxable years.

24 **SECTION 160.** 71.28 (1dx) (a) 2. of the statutes is amended to read:

1 * 71.28 (1dx) (a) 2. “Development zone” means a development zone under s.
2 555.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
3 zone under s. 555.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an
4 enterprise development zone under s. 555.397 or s. 238.397, 2013 stats., or s.
5 560.797, 2009 stats., an agricultural development zone under s. 555.398 or s.
6 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
7 s. 555.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

8 **SECTION 161.** 71.28 (1dx) (a) 4. of the statutes is amended to read:

9 * 71.28 (1dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 555.30
10 (2m).

11 **SECTION 162.** 71.28 (1dx) (b) (intro.) of the statutes is amended to read:

12 * 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
13 in s. 73.03 (35), and subject to s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
14 stats., for any taxable year for which the person is entitled under s. 555.395 (3) or s.
15 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified
16 under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 (4) or s. 238.365 (3), 2013
17 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
18 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
19 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the
20 taxes otherwise due under this chapter the following amounts:

21 **SECTION 163.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

22 * 71.28 (1dx) (b) 2. The amount determined by multiplying the amount
23 determined under s. 555.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1)
24 (b), 2009 stats., by the number of full-time jobs created in a development zone and

1 filled by a member of a targeted group and by then subtracting the subsidies paid
2 under s. 49.147 (3) (a) for those jobs.

3 **SECTION 164.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

4 * 71.28 (1dx) (b) 3. The amount determined by multiplying the amount
5 determined under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
6 (c), 2009 stats., by the number of full-time jobs created in a development zone and
7 not filled by a member of a targeted group and by then subtracting the subsidies paid
8 under s. 49.147 (3) (a) for those jobs.

9 **SECTION 165.** 71.28 (1dx) (b) 4. of the statutes is amended to read:

10 * 71.28 (1dx) (b) 4. The amount determined by multiplying the amount
11 determined under s. 555.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785
12 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the
13 rules under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding
14 jobs for which a credit has been claimed under sub. (1dj), in an enterprise
15 development zone under s. 555.397 or s. 238.397, 2013 stats., or s. 560.797, 2009
16 stats., and for which significant capital investment was made and by then
17 subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

18 **SECTION 166.** 71.28 (1dx) (b) 5. of the statutes is amended to read:

19 * 71.28 (1dx) (b) 5. The amount determined by multiplying the amount
20 determined under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
21 (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules
22 under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs
23 for which a credit has been claimed under sub. (1dj), in a development zone and not
24 filled by a member of a targeted group and by then subtracting the subsidies paid
25 under s. 49.147 (3) (a) for those jobs.

1 **SECTION 167.** 71.28 (1dx) (be) of the statutes is amended to read:

2 * 71.28 (1dx) (be) *Offset.* A claimant in a development zone under s. 555.395 (1)
3 (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any
4 credits claimed under this subsection, including any credits carried over, against the
5 amount of the tax otherwise due under this subchapter attributable to all of the
6 claimant's income and against the tax attributable to income from directly related
7 business operations of the claimant.

8 **SECTION 168.** 71.28 (1dx) (bg) of the statutes is amended to read:

9 * 71.28 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
10 555.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,
11 partnerships, limited liability companies, and tax-option corporations may not
12 claim the credit under this subsection, but the eligibility for, and amount of, that
13 credit shall be determined on the basis of their economic activity, not that of their
14 shareholders, partners, or members. The corporation, partnership, or company shall
15 compute the amount of the credit that may be claimed by each of its shareholders,
16 partners, or members and shall provide that information to each of its shareholders,
17 partners, or members. Partners, members of limited liability companies, and
18 shareholders of tax-option corporations may claim the credit based on the
19 partnership's, company's, or corporation's activities in proportion to their ownership
20 interest and may offset it against the tax attributable to their income.

21 **SECTION 169.** 71.28 (1dx) (c) of the statutes is amended to read:

22 * 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
23 under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 (4) or s. 238.365 (3), 2013
24 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
25 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009

1 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible
2 for tax benefits under s. 555.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),
3 2009 stats., that person may not claim credits under this subsection for the taxable
4 year that includes the day on which the certification is revoked; the taxable year that
5 includes the day on which the person becomes ineligible for tax benefits; or
6 succeeding taxable years and that person may not carry over unused credits from
7 previous years to offset tax under this chapter for the taxable year that includes the
8 day on which certification is revoked; the taxable year that includes the day on which
9 the person becomes ineligible for tax benefits; or succeeding taxable years.

10 **SECTION 170.** 71.28 (1dx) (d) of the statutes is amended to read:

11 * 71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
12 555.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax
13 benefits or certified under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 (4) or
14 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or
15 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
16 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
17 business operations in the development zone during any of the taxable years that
18 that zone exists, that person may not carry over to any taxable year following the
19 year during which operations cease any unused credits from the taxable year during
20 which operations cease or from previous taxable years.

21 **SECTION 171.** 71.28 (1dy) (a) of the statutes is amended to read:

22 * 71.28 (1dy) (a) *Definition.* In this subsection, “claimant” means a person who
23 files a claim under this subsection and is certified under s. 555.301 (2) or s. 238.301
24 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits
25 under s. 555.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.