

1 **SECTION 172.** 71.28 (1dy) (b) of the statutes is amended to read:

2 * 71.28 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
3 and ss. 555.301 to 555.306 or ss. 238.301 to 238.306, 2013 stats., or ~~ss.~~ 560.701 to
4 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
5 may claim as a credit against the tax imposed under s. 71.23, up to the amount of the
6 tax, the amount authorized for the claimant under s. 555.303 or s. 238.303, 2013
7 stats., or s. 560.703, 2009 stats.

8 **SECTION 173.** 71.28 (1dy) (c) 1. of the statutes is amended to read:

9 * 71.28 (1dy) (c) 1. No credit may be allowed under this subsection unless the
10 claimant includes with the claimant's return a copy of the claimant's certification
11 under s. 555.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and
12 a copy of the claimant's notice of eligibility to receive tax benefits under s. 555.303
13 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

14 **SECTION 174.** 71.28 (1dy) (c) 2. of the statutes is amended to read:

15 * 71.28 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option
16 corporations may not claim the credit under this subsection, but the eligibility for,
17 and the amount of, the credit are based on their authorization to claim tax benefits
18 under s. 555.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,
19 limited liability company, or tax-option corporation shall compute the amount of
20 credit that each of its partners, members, or shareholders may claim and shall
21 provide that information to each of them. Partners, members of limited liability
22 companies, and shareholders of tax-option corporations may claim the credit in
23 proportion to their ownership interests.

24 **SECTION 175.** 71.28 (1dy) (d) 2. of the statutes is amended to read:

1 x 71.28 (1dy) (d) 2. If a claimant's certification is revoked under s. 555.305 or s.
2 238.305, 2013 stats., or s. 560.705, 2009 stats., or if a claimant becomes ineligible for
3 tax benefits under s. 555.302 or s. 238.302, 2013 stats., or s. 560.702, 2009 stats., the
4 claimant may not claim credits under this subsection for the taxable year that
5 includes the day on which the certification is revoked; the taxable year that includes
6 the day on which the claimant becomes ineligible for tax benefits; or succeeding
7 taxable years and the claimant may not carry over unused credits from previous
8 years to offset the tax imposed under s. 71.23 for the taxable year that includes the
9 day on which certification is revoked; the taxable year that includes the day on which
10 the claimant becomes ineligible for tax benefits; or succeeding taxable years.

11 **SECTION 176.** 71.28 (3g) (a) (intro.) of the statutes is amended to read:

12 x 71.28 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
13 73.03 (35m) and 555.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
14 business that is certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
15 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.23 an
16 amount equal to the sum of the following, as established under s. 555.23 (3) (c) or s.
17 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

18 **SECTION 177.** 71.28 (3g) (b) of the statutes is amended to read:

19 71.28 (3g) (b) The department of revenue shall notify the ~~department of~~
20 ~~eommerce or the Wisconsin Economic Development Corporation~~ department of
21 economic opportunity of all claims under this subsection.

22 **SECTION 178.** 71.28 (3g) (e) 2. of the statutes is amended to read:

23 y 71.28 (3g) (e) 2. The investments that relate to the amount described under par.
24 (a) 2. for which a claimant makes a claim under this subsection must be retained for

1 use in the technology zone for the period during which the claimant's business is
2 certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

3 **SECTION 179.** 71.28 (3g) (f) 1. of the statutes is amended to read:

4 * 71.28 (3g) (f) 1. A copy of the verification that the claimant's business is
5 certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.,
6 and that the business has entered into an agreement under s. 555.23 (3) (d) or s.
7 238.23 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

8 **SECTION 180.** 71.28 (3g) (f) 2. of the statutes is amended to read:

9 * 71.28 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
10 Economic Development Corporation or the department of economic opportunity
11 verifying the purchase price of the investment described under par. (a) 2. and
12 verifying that the investment fulfills the requirement under par. (e) 2.

13 **SECTION 181.** 71.28 (3q) (a) 1. of the statutes is amended to read:

14 * 71.28 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
15 under s. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

16 **SECTION 182.** 71.28 (3q) (a) 2. of the statutes is amended to read:

17 * 71.28 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
18 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
19 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
20 taxable years beginning after December 31, 2010, an eligible employee under s.
21 555.16 (1) (b) or s. 238.16 (1) (b), 2013 stats., who satisfies the wage requirements
22 under s. 555.16 (3) (a) or (b) or s. 238.16 (3) (a) or (b), 2013 stats.

23 **SECTION 183.** 71.28 (3q) (b) of the statutes is amended to read:

24 * 71.28 (3q) (b) *Filing claims.* Subject to the limitations provided in this
25 subsection and s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for

1 taxable years beginning after December 31, 2009, a claimant may claim as a credit
2 against the taxes imposed under s. 71.23 any of the following:

3 1. The amount of wages that the claimant paid to an eligible employee in the
4 taxable year, not to exceed 10 percent of such wages, as determined under s. 555.16
5 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats.

6 2. The amount of the costs incurred by the claimant in the taxable year, as
7 determined under s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., to
8 undertake the training activities described under s. 555.16 (3) (c) or s. 238.16 (3) (c),
9 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

10 **SECTION 184.** 71.28 (3q) (c) 2. of the statutes is amended to read:

11 * 71.28 (3q) (c) 2. No credit may be allowed under this subsection unless the
12 claimant includes with the claimant's return a copy of the claimant's certification for
13 tax benefits under s. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
14 stats.

15 **SECTION 185.** 71.28 (3q) (c) 3. of the statutes is amended to read:

16 * 71.28 (3q) (c) 3. The maximum amount of credits that may be awarded under
17 this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January
18 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
19 any credits reallocated under 555.15 (3) (d) or s. 238.15 (3) (d), 2013 stats., or s.
20 560.205 (3) (d), 2009 stats.

21 * **SECTION 186.** 71.28 (3w) (a) 2. of the statutes is amended to read:

22 71.28 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
23 benefits under s. 555.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
24 stats., and who files a claim under this subsection.

25 **SECTION 187.** 71.28 (3w) (a) 3. of the statutes is amended to read:

1 × 71.28 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
2 in s. 555.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
3 stats.

4 **SECTION 188.** 71.28 (3w) (a) 4. of the statutes is amended to read:

5 × 71.28 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 555.399
6 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

7 **SECTION 189.** 71.28 (3w) (a) 5d. of the statutes is amended to read:

8 × 71.28 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
9 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
10 2009 stats.

11 **SECTION 190.** 71.28 (3w) (a) 5e. of the statutes is amended to read:

12 × 71.28 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or
13 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
14 2009 stats.

15 **SECTION 191.** 71.28 (3w) (b) (intro.) of the statutes is amended to read:

16 × 71.28 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
17 provided in this subsection and s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
18 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.23
19 an amount calculated as follows:

20 **SECTION 192.** 71.28 (3w) (b) 5. of the statutes is amended to read:

21 × 71.28 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
22 percentage determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009
23 stats., not to exceed 7 percent.

24 **SECTION 193.** 71.28 (3w) (bm) 1. of the statutes is amended to read:

1 * 71.28 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
2 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
3 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
4 against the tax imposed under s. 71.23 an amount equal to a percentage, as
5 determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
6 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
7 or improve the job-related skills of any of the claimant's full-time employees, to train
8 any of the claimant's full-time employees on the use of job-related new technologies,
9 or to provide job-related training to any full-time employee whose employment with
10 the claimant represents the employee's first full-time job. This subdivision does not
11 apply to employees who do not work in an enterprise zone.

12 **SECTION 194.** 71.28 (3w) (bm) 2. of the statutes is amended to read:

13 * 71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., 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., a claimant may claim as a credit
16 against the tax imposed under s. 71.23 an amount equal to the percentage, as
17 determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
18 to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of
19 the claimant's full-time employees whose annual wages are greater than the amount
20 determined by multiplying 2,080 by 150 percent of the federal minimum wage in a
21 tier I county or municipality, not including the wages paid to the employees
22 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
23 municipality, not including the wages paid to the employees determined under par.
24 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
25 the total number of such employees is equal to or greater than the total number of

1 such employees in the base year. A claimant may claim a credit under this
2 subdivision for no more than 5 consecutive taxable years.

3 **SECTION 195.** 71.28 (3w) (bm) 3. of the statutes is amended to read:

4 *71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
5 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
6 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
7 December 31, 2008, a claimant may claim as a credit against the tax imposed under
8 s. 71.23 up to 10 percent of the claimant's significant capital expenditures, as
9 determined under s. 555.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799 (5m),
10 2009 stats.

11 **SECTION 196.** 71.28 (3w) (bm) 4. of the statutes is amended to read:

12 *71.28 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
13 3., and subject to the limitations provided in this subsection and s. 555.399 or s.
14 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
15 December 31, 2009, a claimant may claim as a credit against the tax imposed under
16 s. 71.23, up to 1 percent of the amount that the claimant paid in the taxable year to
17 purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b),
18 (c), or (d), or services from Wisconsin vendors, as determined under s. 555.399 (5) (e)
19 or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that the
20 claimant may not claim the credit under this subdivision and subd. 3. for the same
21 expenditures.

22 **SECTION 197.** 71.28 (3w) (c) 3. of the statutes is amended to read:

23 * 71.28 (3w) (c) 3. No credit may be allowed under this subsection unless the
24 claimant includes with the claimant's return a copy of the claimant's certification for

1 tax benefits under s. 555.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
2 560.799 (5) or (5m), 2009 stats.

3 SECTION 198. 71.28 (3w) (d) of the statutes is amended to read:

4 * 71.28 (3w) (d) *Administration*. Subsection (4) (g) and (h), as it applies to the
5 credit under sub. (4), applies to the credit under this subsection. Claimants shall
6 include with their returns a copy of their certification for tax benefits, and a copy of
7 the verification of their expenses, from the department of commerce or the Wisconsin
8 Economic Development Corporation or the department of economic opportunity.

IMPROVED

9 SECTION 199. 71.28 (4) (am) 1. of the statutes ^{as affected by 2015 Wisconsin Act 55,} is amended to read:

10 * 71.28 (4) (am) 1. In addition to the credit under par. (ad), any corporation may
11 credit against taxes otherwise due under this chapter an amount equal to 5 percent
12 of the amount obtained by subtracting from the corporation's qualified research
13 expenses, as defined in section 41 of the Internal Revenue Code, except that
14 "qualified research expenses" include only expenses incurred by the claimant in a
15 development zone under subch. II of ch. 555 or subch. II of ch. 238, 2013 stats., or
16 subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative
17 computation under section 41 (c) (4) of the Internal Revenue Code and that election
18 applies until the department permits its revocation and except that "qualified
19 research expenses" ^{or dots} do not include compensation used in computing the credit under
20 sub. (1dj) nor research expenses incurred before the claimant is certified for tax
21 benefits under s. 555.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
22 stats., ^{or} the corporation's base amount, as defined in section 41 (c) of the Internal
23 Revenue Code, in a development zone, except that gross receipts used in calculating
24 the base amount means gross receipts from sales attributable to Wisconsin under s.
25 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk) and research

1 expenses used in calculating the base amount include research expenses incurred
2 before the claimant is certified for tax benefits under s. 555.365 (3) or s. 238.365 (3),
3 2013 stats., or s. 560.765 (3), 2009 stats., in a development zone, if the claimant
4 submits with the claimant's return a copy of the claimant's certification for tax
5 benefits under s. 555.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
6 stats., and a statement from the department of commerce or the Wisconsin Economic
7 Development Corporation or the department of economic opportunity verifying the
8 claimant's qualified research expenses for research conducted exclusively in a
9 development zone. The rules under s. 73.03 (35) apply to the credit under this
10 subdivision. The rules under sub. (1di) (f) and (g) as they apply to the credit under
11 that subsection apply to claims under this subdivision. Section 41 (h) of the Internal
12 Revenue Code does not apply to the credit under this subdivision.

13 **SECTION 200.** 71.28 (4) (am) 2. of the statutes is amended to read:

14 ~~71.28 (4) (am) 2.~~ The development zones credit under subd. 1., as it applies to
15 a person certified under s. 555.365⁽³⁾ or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
16 stats., applies to a corporation that conducts economic activity in a development
17 opportunity zone under s. 555.395 (1) or s. 238.395 (1), 2013 stats., or s. 560.795 (1),
18 2009 stats., and that is entitled to tax benefits under s. 555.395 (3) or s. 238.395 (3),
19 2013 stats., or s. 560.795 (3), 2009 stats., subject to the limits under s. 555.395 (2) or
20 s. 238.395 (2), 2013 stats., or s. 560.795 (2), 2009 stats. A development opportunity
21 zone credit under this subdivision may be calculated using expenses incurred by a
22 claimant beginning on the effective date under s. 555.395 (2) (a) or s. 238.395 (2) (a),
23 2013 stats., or s. 560.795 (2) (a), 2009 stats., of the development opportunity zone
24 designation of the area in which the claimant conducts economic activity.

25 **SECTION 201.** 71.28 (5b) (a) 2. of the statutes is amended to read:

1 × 71.28 (5b) (a) 2. “Fund manager” means an investment fund manager certified
2 under s. 555.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

3 **SECTION 202.** 71.28 (5b) (b) 1. of the statutes is amended to read:

4 × 71.28 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
5 to the limitations provided under this subsection and s. 555.15 or s. 238.15, 2013
6 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
7 claim as a credit against the tax imposed under s. 71.23, up to the amount of those
8 taxes, 25 percent of the claimant’s investment paid to a fund manager that the fund
9 manager invests in a business certified under s. 555.15 (1) or s. 238.15 (1), 2013
10 stats., or s. 560.205 (1), 2009 stats.

11 **SECTION 203.** 71.28 (5b) (b) 2. of the statutes is amended to read:

12 × 71.28 (5b) (b) 2. In the case of a partnership, limited liability company, or
13 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
14 shall be determined at the entity level rather than the claimant level and may be
15 allocated among the claimants who make investments in the manner set forth in the
16 entity’s organizational documents. The entity shall provide to the department of
17 revenue and to the ~~department of commerce or the Wisconsin Economic~~
18 ~~Development Corporation~~ department of economic opportunity the names and tax
19 identification numbers of the claimants, the amounts of the credits allocated to the
20 claimants, and the computation of the allocations.

21 **SECTION 204.** 71.28 (5b) (d) 3. of the statutes is amended to read:

22 × 71.28 (5b) (d) 3. Except as provided under s. ~~238.15~~ 555.15 (3) (d) (intro.), for
23 investments made after December 31, 2007, if an investment for which a claimant
24 claims a credit under par. (b) is held by the claimant for less than 3 years, the

1 claimant shall pay to the department, in the manner prescribed by the department,
2 the amount of the credit that the claimant received related to the investment.

3 **SECTION 205.** 71.28 (6) (c) (intro.) of the statutes is amended to read:

4 ✕ 71.28 (6) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
5 the claimant includes with the claimant's return a copy of the claimant's certification
6 under s. ~~238.17~~ 555.17. For certification purposes under s. ~~238.17~~ 555.17, the
7 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
8 department of economic opportunity all of the following:

9 **SECTION 206.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

10 ✕ 71.47 (1dm) (a) 1. "Certified" means entitled under s. ~~555.395 (3) (a) 4.~~ or s.
11 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
12 or certified under s. ~~555.395 (5), 555.398 (3), or 555.3995 (4)~~ or s. 238.395 (5), 2013
13 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
14 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

15 **SECTION 207.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

16 ✕ 71.47 (1dm) (a) 3. "Development zone" means a development opportunity zone
17 under s. ~~555.395 (1) (e) and (f) or 555.398~~ or s. 238.395 (1) (e) and (f), 2013 stats., or
18 s. 238.398, 2013 stats. or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009
19 stats., or an airport development zone under s. ~~555.3995~~ or s. 238.3995, 2013 stats.,
20 or s. 560.7995, 2009 stats.

21 **SECTION 208.** 71.47 (1dm) (a) 4. of the statutes is amended to read:

22 ✕ 71.47 (1dm) (a) 4. "Previously owned property" means real property that the
23 claimant or a related person owned during the 2 years prior to the department of
24 commerce or the Wisconsin Economic Development Corporation or the department
25 of economic opportunity designating the place where the property is located as a

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

7 **SECTION 209.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

8 * 71.47 (1dm) (f) 1. A copy of the verification that the claimant may claim tax
9 benefits under s. 555.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
10 (3) (a) 4., 2009 stats., or is certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4)
11 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
12 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

13 **SECTION 210.** 71.47 (1dm) (f) 2. of the statutes is amended to read:

14 * 71.47 (1dm) (f) 2. A statement from the department of commerce or the
15 Wisconsin Economic Development Corporation or the department of economic
16 opportunity verifying the purchase price of the investment and verifying that the
17 investment fulfills the requirements under par. (b).

18 **SECTION 211.** 71.47 (1dm) (i) of the statutes is amended to read:

19 * 71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option
20 corporations may not claim the credit under this subsection, but the eligibility for,
21 and the amount of, that credit shall be determined on the basis of their economic
22 activity, not that of their shareholders, partners, or members. The corporation,
23 partnership, or limited liability company shall compute the amount of credit that
24 may be claimed by each of its shareholders, partners, or members and provide that
25 information to its shareholders, partners, or members. Partners, members of limited

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

9 **SECTION 212.** 71.47 (1dm) (j) of the statutes is amended to read:

10 * 71.47 (1dm) (j) If a person who is entitled under s. 555.395 (3) (a) 4. or s. 238.395
11 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
12 ineligible for such tax benefits, or if a person's certification under s. 555.395 (5),
13 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,
14 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
15 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
16 subsection for the taxable year that includes the day on which the person becomes
17 ineligible for tax benefits, the taxable year that includes the day on which the
18 certification is revoked, or succeeding taxable years, and that person may carry over
19 no unused credits from previous years to offset tax under this chapter for the taxable
20 year that includes the day on which the person becomes ineligible for tax benefits,
21 the taxable year that includes the day on which the certification is revoked, or
22 succeeding taxable years.

23 **SECTION 213.** 71.47 (1dm) (k) of the statutes is amended to read:

24 * 71.47 (1dm) (k) If a person who is 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., ceases business
4 operations in the development zone during any of the taxable years that that zone
5 exists, that person may not carry over to any taxable year following the year during
6 which operations cease any unused credits from the taxable year during which
7 operations cease or from previous taxable years.

8 **SECTION 214.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

9 × 71.47 (1dx) (a) 2. “Development zone” means a development zone under s.
10 555.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
11 zone under s. 555.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., or an
12 enterprise development zone under s. 555.397 or s. 238.397, 2013 stats., or s.
13 560.797, 2009 stats., an agricultural development zone under s. 555.398 or s.
14 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
15 s. 555.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

16 **SECTION 215.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

17 × 71.47 (1dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 555.30
18 (2m).

19 **SECTION 216.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

20 × 71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
21 in s. 73.03 (35), and subject to s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
22 stats., for any taxable year for which the person is entitled under s. 555.395 (3) or s.
23 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified
24 under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 (4) or s. 238.365 (3), 2013
25 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013

1 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
2 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the
3 taxes otherwise due under this chapter the following amounts:

4 **SECTION 217.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

5 * 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
6 determined under s. 555.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1)
7 (b), 2009 stats., by the number of full-time jobs created in a development zone and
8 filled by a member of a targeted group and by then subtracting the subsidies paid
9 under s. 49.147 (3) (a) for those jobs.

10 **SECTION 218.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

11 * 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
12 determined under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
13 (c), 2009 stats., by the number of full-time jobs created in a development zone and
14 not filled by a member of a targeted group and by then subtracting the subsidies paid
15 under s. 49.147 (3) (a) for those jobs. *as affected by 2015 Wisconsin Act 55,*

16 **SECTION 219.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

17 * 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
18 determined under s. 555.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785
19 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the
20 rules under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding

21 jobs for which a credit has been claimed under sub. (1dj), in an enterprise
22 development zone under s. 555.397 or s. 238.397, 2013 stats., or s. 560.797, 2009
23 stats., and for which significant capital investment was made and by then
24 subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

25 **SECTION 220.** 71.47 (1dx) (b) 5. of the statutes is amended to read: *as affected by 2015 Wisconsin Act 55,*

1 ✕ 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
2 determined under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
3 (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules
4 under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs
5 for which a credit has been claimed under sub. (1dj), in a development zone and not
6 filled by a member of a targeted group and by then subtracting the subsidies paid
7 under s. 49.147 (3) (a) for those jobs.

8 **SECTION 221.** 71.47 (1dx) (be) of the statutes is amended to read:

9 ✕ 71.47 (1dx) (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 222.** 71.47 (1dx) (bg) of the statutes is amended to read:

16 ✕ 71.47 (1dx) (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 223.** 71.47 (1dx) (c) of the statutes is amended to read:

4 * 71.47 (1dx) (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 224.** 71.47 (1dx) (d) of the statutes is amended to read:

18 * 71.47 (1dx) (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 (3), 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 225.** 71.47 (1dy) (a) of the statutes is amended to read:

4 ✕ 71.47 (1dy) (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 226.** 71.47 (1dy) (b) of the statutes is amended to read:

9 ✕ 71.47 (1dy) (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 s. 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. 71.43, up to the amount of the
13 tax, the amount authorized for the claimant under s. 555.303 or s. 238.303, 2013
14 stats., or s. 560.703, 2009 stats.

15 **SECTION 227.** 71.47 (1dy) (c) 1. of the statutes is amended to read:

16 ✕ 71.47 (1dy) (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 228.** 71.47 (1dy) (c) 2. of the statutes is amended to read:

22 ✕ 71.47 (1dy) (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 229.** 71.47 (1dy) (d) 2. of the statutes is amended to read:

7 × 71.47 (1dy) (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. 71.43 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 claimant becomes ineligible for tax benefits; or succeeding taxable years.

17 **SECTION 230.** 71.47 (3g) (a) (intro.) of the statutes is amended to read:

18 × 71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
19 73.03 (35m) and 555.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
20 business that is certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
21 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.43 an
22 amount equal to the sum of the following, as established under s. 555.23 (3) (c) or s.
23 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

24 **SECTION 231.** 71.47 (3g) (b) of the statutes is amended to read:

1 × 71.47 (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 232.** 71.47 (3g) (e) 2. of the statutes is amended to read:

5 × 71.47 (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 233.** 71.47 (3g) (f) 1. of the statutes is amended to read:

10 × 71.47 (3g) (f) 1. A copy of the verification that the claimant's business is
11 certified under 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats., and
12 that the business has entered into an agreement under s. 555.23 (3) (d) or s. 238.23
13 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

14 **SECTION 234.** 71.47 (3g) (f) 2. of the statutes is amended to read:

15 × 71.47 (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 235.** 71.47 (3q) (a) 1. of the statutes is amended to read:

20 × 71.47 (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 236.** 71.47 (3q) (a) 2. of the statutes is amended to read:

23 × 71.47 (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.
2 555.16 (1) (b) or s. 238.16 (1) (b), 2013 stats., who satisfies the wage requirements
3 under s. 555.16 (3) (a) or (b) or s. 238.16 (3) (a) or (b), 2013 stats.

4 **SECTION 237.** 71.47 (3q) (b) (intro.) of the statutes is amended to read:

5 * 71.47 (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 s. 71.43 any of the following:

9 **SECTION 238.** 71.47 (3q) (b) 1. of the statutes is amended to read:

10 * 71.47 (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 under s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats.

13 **SECTION 239.** 71.47 (3q) (b) 2. of the statutes is amended to read:

14 * 71.47 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
15 year, as determined under s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009
16 stats., to undertake the training activities described under s. 555.16 (3) (c) or s.
17 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

18 **SECTION 240.** 71.47 (3q) (c) 2. of the statutes is amended to read:

19 * 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
20 claimant includes with the claimant's return a copy of the claimant's certification for
21 tax benefits under s. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
22 stats.

23 **SECTION 241.** 71.47 (3q) (c) 3. of the statutes is amended to read:

24 * 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
25 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January

1 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
2 any credits reallocated under s. 555.15 (3) (d) or s. 238.15 (3) (d), 2013 stats., or s.
3 560.205 (3) (d), 2009 stats.

4 **SECTION 242.** 71.47 (3w) (a) 2. of the statutes is amended to read:

5 ✕ 71.47 (3w) (a) 2. “Claimant” means a person who is certified to claim tax
6 benefits under s. 555.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
7 stats., and who files a claim under this subsection.

8 **SECTION 243.** 71.47 (3w) (a) 3. of the statutes is amended to read:

9 ✕ 71.47 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
10 in s. 555.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
11 stats.

12 **SECTION 244.** 71.47 (3w) (a) 4. of the statutes is amended to read:

13 † 71.47 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 555.399
14 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

15 **SECTION 245.** 71.47 (3w) (a) 5d. of the statutes is amended to read:

16 ✕ 71.47 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
17 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
18 2009 stats.

19 **SECTION 246.** 71.47 (3w) (a) 5e. of the statutes is amended to read:

20 ✕ 71.47 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or
21 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,
22 2009 stats.

23 **SECTION 247.** 71.47 (3w) (b) (intro.) of the statutes is amended to read:

24 ✕ 71.47 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
25 provided in this subsection and s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,

1 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.43
2 an amount calculated as follows:

3 **SECTION 248.** 71.47 (3w) (b) 5. of the statutes is amended to read:

4 × 71.47 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
5 percentage determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009
6 stats., not to exceed 7 percent.

7 **SECTION 249.** 71.47 (3w) (bm) 1. of the statutes is amended to read:

8 × 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
9 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
10 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
11 against the tax imposed under s. 71.43 an amount equal to a percentage, as
12 determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
13 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
14 or improve the job-related skills of any of the claimant's full-time employees, to train
15 any of the claimant's full-time employees on the use of job-related new technologies,
16 or to provide job-related training to any full-time employee whose employment with
17 the claimant represents the employee's first full-time job. This subdivision does not
18 apply to employees who do not work in an enterprise zone.

19 **SECTION 250.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

20 × 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
21 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
22 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
23 against the tax imposed under s. 71.43 an amount equal to the percentage, as
24 determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
25 to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of

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

10 **SECTION 251.** 71.47 (3w) (bm) 3. of the statutes is amended to read:

11 × 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
12 4., and subject to the limitations provided in this subsection and s. 555.399 or s.
13 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
14 December 31, 2008, a claimant may claim as a credit against the tax imposed under
15 s. 71.43 up to 10 percent of the claimant's significant capital expenditures, as
16 determined under s. 555.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799 (5m),
17 2009 stats.

18 **SECTION 252.** 71.47 (3w) (bm) 4. of the statutes is amended to read:

19 × 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
20 3., and subject to the limitations provided in this subsection and s. 555.399 or s.
21 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
22 December 31, 2009, a claimant may claim as a credit against the tax imposed under
23 s. 71.43, up to 1 percent of the amount that the claimant paid in the taxable year to
24 purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b),
25 (c), or (d), or services from Wisconsin vendors, as determined under s. 555.399 (5) (e)

1 or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that the
2 claimant may not claim the credit under this subdivision and subd. 3. for the same
3 expenditures.

4 SECTION 253. 71.47 (3w) (c) 3. of the statutes is amended to read:

5 * 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
6 claimant includes with the claimant's return a copy of the claimant's certification for
7 tax benefits under s. 555.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
8 560.799 (5) or (5m), 2009 stats.

9 SECTION 254. 71.47 (3w) (d) of the statutes is amended to read:

10 * 71.47 (3w) (d) *Administration*. Section 71.28 (4) (g) and (h), as it applies to the
11 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
12 include with their returns a copy of their certification for tax benefits, and a copy of
13 the verification of their expenses, from the department of commerce or the Wisconsin
14 Economic Development Corporation or the department of economic opportunity.

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15 SECTION 255. 71.47 (4) (am) of the statutes ^{as affected by 2015 Wisconsin Act 55,} is amended to read:

16 * 71.47 (4) (am) *Development zone additional research credit*. In addition to the
17 credit under par. (ad), any corporation may credit against taxes otherwise due under
18 this chapter an amount equal to 5 percent of the amount obtained by subtracting
19 from the corporation's qualified research expenses, as defined in section 41 of the
20 Internal Revenue Code, except that "qualified research expenses" include only
21 expenses incurred by the claimant in a development zone under subch. III of ch. 555
22 or subch. II of ch. 238, 2013 stats., or subch. VI of ch. 560, 2009 stats., except that a
23 taxpayer may elect the alternative computation under section 41 (c) (4) of the
24 Internal Revenue Code and that election applies until the department permits its
25 revocation and except that "qualified research expenses" do not include

does

1 compensation used in computing the credit under sub. (1dj) nor research expenses
2 incurred before the claimant is certified for tax benefits under s. 555.365 (3) or s.
3 238.365 (3), 2013 stats., or s. 560.765 (3), 2009 stats., ^{or} the corporation's base amount,
4 as defined in section 41 (c) of the Internal Revenue Code, in a development zone,
5 except that gross receipts used in calculating the base amount means gross receipts
6 from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh)
7 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the base amount
8 include research expenses incurred before the claimant is certified for tax benefits
9 under s. 555.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009 stats., in a
10 development zone, if the claimant submits with the claimant's return a copy of the
11 claimant's certification for tax benefits under s. 555.365 (3) or s. 238.365 (3), 2013
12 stats., or s. 560.765 (3), 2009 stats., and a statement from the department of
13 commerce or the Wisconsin Economic Development Corporation or the department
14 of economic opportunity verifying the claimant's qualified research expenses for
15 research conducted exclusively in a development zone. The rules under s. 73.03 (35)
16 apply to the credit under this paragraph. The rules under sub. (1di) (f) and (g) as they
17 apply to the credit under that subsection apply to claims under this paragraph.
18 Section 41 (h) of the Internal Revenue Code does not apply to the credit under this
19 paragraph. No credit may be claimed under this paragraph for taxable years that
20 begin on January 1, 1998, or thereafter. Credits under this paragraph for taxable
21 years that begin before January 1, 1998, may be carried forward to taxable years that
22 begin on January 1, 1998, or thereafter.

23 SECTION 256. 71.47 (5b) (a) 2. of the statutes is amended to read:

24 * 71.47 (5b) (a) 2. "Fund manager" means an investment fund manager certified
25 under s. 555.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

1 **SECTION 257.** 71.47 (5b) (b) 1. of the statutes is amended to read:

2 × 71.47 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
3 to the limitations provided under this subsection and s. 555.15 or s. 238.15, 2013
4 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
5 claim as a credit against the tax imposed under s. 71.43, up to the amount of those
6 taxes, 25 percent of the claimant's investment paid to a fund manager that the fund
7 manager invests in a business certified under s. 555.15 (1) or s. 238.15 (1), 2013
8 stats., or s. 560.205 (1), 2009 stats.

9 **SECTION 258.** 71.47 (5b) (b) 2. of the statutes is amended to read:

10 ×71.47 (5b) (b) 2. In the case of a partnership, limited liability company, or
11 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
12 shall be determined at the entity level rather than the claimant level and may be
13 allocated among the claimants who make investments in the manner set forth in the
14 entity's organizational documents. The entity shall provide to the department of
15 revenue and to the ~~department of commerce or the Wisconsin Economic~~
16 ~~Development Corporation~~ department of economic opportunity the names and tax
17 identification numbers of the claimants, the amounts of the credits allocated to the
18 claimants, and the computation of the allocations.

19 **SECTION 259.** 71.47 (5b) (d) 3. of the statutes is amended to read:

20 × 71.47 (5b) (d) 3. Except as provided under s. ~~238.15~~ 555.15 (3) (d) (intro.), for
21 investments made after December 31, 2007, if an investment for which a claimant
22 claims a credit under par. (b) is held by the claimant for less than 3 years, the
23 claimant shall pay to the department, in the manner prescribed by the department,
24 the amount of the credit that the claimant received related to the investment.

25 **SECTION 260.** 71.47 (6) (c) (intro.) of the statutes is amended to read:

1 × 71.47 (6) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
2 the claimant includes with the claimant's return a copy of the claimant's certification
3 under s. ~~238.17~~ 555.17. For certification purposes under s. ~~238.17~~ 555.17, the
4 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
5 department of economic opportunity all of the following:

6 **SECTION 261.** 71.78 (4) (m) of the statutes is amended to read:

7 × 71.78 (4) (m) The ~~chief executive officer~~ secretary of the ~~Wisconsin Economic~~
8 ~~Development Corporation~~ economic opportunity and employees of the ~~corporation~~
9 department of economic opportunity to the extent necessary to administer the
10 development zone program under subch. II of ch. ~~238~~ 555.

11 **SECTION 262.** 73.03 (35) of the statutes ^{as affected by Wisconsin Act 55,} is amended to read:

12 × 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di),
13 (2dj), (2dL), (2dm), (2dr), (2ds), or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
14 (1ds), (1dx), or (4) (am), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or
15 (4) (am), or 76.636 if granting the full amount claimed would violate a requirement
16 under s. ~~555.385~~ or s. ~~238.385~~, 2013 stats., or s. 560.785, 2009 stats., or would bring
17 the total of the credits granted to that claimant under all of those subsections over
18 the limit for that claimant under s. ~~555.368~~, ~~555.395~~ (2) (b), or ~~555.397~~ (5) (b) or s.
19 ~~238.368~~, 2013 stats., ~~238.395~~ (2) (b), 2013 stats., or ~~238.397~~ (5) (b), 2013 stats., or s.
20 560.768, 2009 stats., s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

21 **SECTION 263.** 73.03 (35m) of the statutes is amended to read:

22 × 73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g),
23 or 71.47 (3g), if granting the full amount claimed would violate a requirement under
24 s. ~~555.23~~ or s. ~~238.23~~, 2013 stats., or s. 560.96, 2009 stats., or would bring the total
25 of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit

1 for all claimants under s. 555.23 (2) or s. 238.23 (2), 2013 stats., or s. 560.96 (2), 2009
2 stats.

3 **SECTION 264.** 73.03 (63) of the statutes is amended to read:

4 73.03 (63) Notwithstanding the amount limitations specified under s. 560.205
5 (3) (d), 2009 stats., or s. 238.15 (3) (d), 2013 stats., or s. 555.15 (3) (d), in consultation
6 with the ~~Wisconsin Economic Development Corporation~~ department of economic
7 opportunity, to carry forward to subsequent taxable years unclaimed credit amounts
8 of the early stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b),
9 and 76.638 and the angel investment credit under s. 71.07 (5d). Annually, no later
10 than July 1, the ~~Wisconsin Economic Development Corporation~~ department of
11 economic opportunity shall submit to the department of revenue its
12 recommendations for the carry forward of credit amounts as provided under this
13 subsection.

14 **SECTION 265.** 75.106 (1) (a) of the statutes is amended to read:

15 ✕ 75.106 (1) (a) “Brownfield” has the meaning given in s. 238.13 555.13 (1) (a),
16 except that, for purposes of this section, “brownfield” also means abandoned, idle, or
17 underused residential facilities or sites, the expansion or redevelopment of which is
18 adversely affected by actual or perceived environmental contamination.

19 **SECTION 266.** 76.636 (1) (b) 1. of the statutes is amended to read:

20 ✕ 76.636 (1) (b) 1. A development zone under s. 555.30 or s. 238.30, 2013 stats.,
21 or s. 560.70, 2009 stats.

22 **SECTION 267.** 76.636 (1) (b) 2. of the statutes is amended to read:

23 ✕ 76.636 (1) (b) 2. A development opportunity zone under s. 555.395 or s. 238.395,
24 2013 stats., or s. 560.795, 2009 stats.

25 **SECTION 268.** 76.636 (1) (b) 3. of the statutes is amended to read:

1 × 76.636 (1) (b) 3. An enterprise development zone under s. 555.397 or s. 238.397,
2 2013 stats., or s. 560.797, 2009 stats.

3 **SECTION 269.** 76.636 (1) (b) 4. of the statutes is amended to read:

4 × 76.636 (1) (b) 4. An agricultural development zone under s. 555.398 or s.
5 238.398, 2013 stats., or s. 560.798, 2009 stats.

6 **SECTION 270.** 76.636 (1) (d) of the statutes is amended to read:

7 × 76.636 (1) (d) “Full-time job” has the meaning given in s. ~~238.30~~ 555.30 (2m).

8 **SECTION 271.** 76.636 (2) (intro.) of the statutes is amended to read:

9 × 76.636 (2) CREDITS. (intro.) Except as provided in s. 73.03 (35), and subject to
10 s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., for any taxable year
11 for which an insurer is entitled under s. 555.395 or s. 238.395, 2013 stats., or s.
12 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 555.365 (3), 555.397
13 (4), or 555.398 (3) or s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., or s. 238.398
14 (3), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798
15 (3), 2009 stats., the insurer may claim as a credit against the fees due under s. 76.60,
16 76.63, 76.65, 76.66, or 76.67 the following amounts:

17 **SECTION 272.** 76.636 (2) (b) of the statutes is amended to read:

18 × 76.636 (2) (b) The amount determined by multiplying the amount determined
19 under s. 555.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009
20 stats., by the number of full-time jobs created in a development zone and filled by
21 a member of a targeted group and by then subtracting the subsidies paid under s.
22 49.147 (3) (a) for those jobs.

23 **SECTION 273.** 76.636 (2) (c) of the statutes is amended to read:

24 × 76.636 (2) (c) The amount determined by multiplying the amount determined
25 under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009

1 stats., by the number of full-time jobs created in a development zone and not filled
2 by a member of a targeted group and by then subtracting the subsidies paid under
3 s. 49.147 (3) (a) for those jobs. *as affected by 2015 Wisconsin Act 55,*

4 **SECTION 274.** 76.636 (2) (d) of the statutes is amended to read:

5 ~~76.636 (2) (d)~~ The amount determined by multiplying the amount determined
6 under s. 555.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm),
7 2009 stats., by the number of full-time jobs retained, as provided ~~in the rules~~ under
8 s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding jobs for~~
9 ~~which a credit has been claimed under s. 71.47 (1dj),~~ in an enterprise development
10 zone under s. 555.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for
11 which significant capital investment was made and by then subtracting the
12 subsidies paid under s. 49.147 (3) (a) for those jobs.

13 **SECTION 275.** 76.636 (2) (e) of the statutes is amended to read: *as affected by 2015 Wisconsin Act 55,*

14 ~~76.636 (2) (e)~~ The amount determined by multiplying the amount determined
15 under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009
16 stats., by the number of full-time jobs retained, as provided ~~in the rules~~ under s.
17 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding jobs for which~~
18 ~~a credit has been claimed under s. 71.47 (1dj),~~ in a development zone and not filled
19 by a member of a targeted group and by then subtracting the subsidies paid under
20 s. 49.147 (3) (a) for those jobs.

21 **SECTION 276.** 76.636 (4) (intro.) of the statutes is amended to read:

22 ~~76.636 (4) CREDIT PRECLUDED.~~ (intro.) If the certification of a person for tax
23 benefits under s. 555.365 (3), 555.397 (4), or 555.398 (3) or s. 238.365 (3), 2013 stats.,
24 s. 238.397 (4), 2013 stats., or s. 238.398 (3), 2013 stats., or s. 560.765 (3), 2009 stats.,
25 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., is revoked, or if the person

1 becomes ineligible for tax benefits under s. 555.395 (3) or s. 238.395 (3), 2013 stats.,
2 or s. 560.795 (3), 2009 stats., that person may not do any of the following:

3 **SECTION 277.** 76.636 (5) of the statutes is amended to read:

4 * 76.636 (5) CARRY-OVER PRECLUDED. If a person who is entitled under s. 555.395
5 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits
6 or certified under s. 555.365 (3), 555.397 (4), or 555.398 (3) or s. 238.365 (3), 2013
7 stats., s. 238.397 (4), 2013 stats., or s. 238.398 (3), 2013 stats., or s. 560.765 (3), 2009
8 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., for tax benefits ceases
9 business operations in the development zone during any of the taxable years that
10 that zone exists, that person may not carry over to any taxable year following the
11 year during which operations cease any unused credits from the taxable year during
12 which operations cease or from previous taxable years.

13 **SECTION 278.** 76.636 (6) of the statutes is amended to read:

14 * 76.636 (6) ADMINISTRATION. Any insurer who claims a credit under sub. (2) shall
15 include with the insurer's annual return under s. 76.64 a copy of its certification for
16 tax benefits and a copy of its verification of expenses from the department of
17 commerce or the Wisconsin Economic Development Corporation or the department
18 of economic opportunity.

19 **SECTION 279.** 76.637 (1) of the statutes is amended to read:

20 * 76.637 (1) DEFINITION. In this section, "claimant" means an insurer who files
21 a claim under this section and is certified under s. 555.301 (2) or s. 238.301 (2), 2013
22 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits under s.
23 555.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

24 **SECTION 280.** 76.637 (2) of the statutes is amended to read:

1 ~~x~~76.637 (2) FILING CLAIMS. Subject to the limitations under this section, ss.
2 555.301 to 555.306, ss. 238.301 to 238.306, 2013 stats., and ss. 560.701 to 560.706,
3 2009 stats., for taxable years beginning after December 31, 2008, a claimant may
4 claim as a credit against the fees due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the
5 amount authorized for the claimant under s. 555.303 or s. 238.303, 2013 stats., or s.
6 560.703, 2009 stats.

7 **SECTION 281.** 76.637 (3) of the statutes is amended to read:

8 ~~x~~ 76.637 (3) LIMITATIONS. No credit may be allowed under this section unless the
9 insurer includes with the insurer's annual return under s. 76.64 a copy of the
10 claimant's certification under s. 555.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701
11 (2), 2009 stats., and a copy of the claimant's notice of eligibility to receive tax benefits
12 under s. 555.303 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

13 **SECTION 282.** 76.637 (4) of the statutes is amended to read:

14 76.637 (4) ADMINISTRATION. If an insurer's certification is revoked under s.
15 555.305 or s. 238.305, 2013 stats., or s. 560.705, 2009 stats., or if an insurer becomes
16 ineligible for tax benefits under s. 555.302 or s. 238.302, 2013 stats., or s. 560.702,
17 2009 stats., the insurer may not claim credits under this section for the taxable year
18 that includes the day on which the certification is revoked; the taxable year that
19 includes the day on which the insurer becomes ineligible for tax benefits; or
20 succeeding taxable years and the insurer may not carry over unused credits from
21 previous years to offset the fees imposed under ss. 76.60, 76.63, 76.65, 76.66, or 76.67
22 for the taxable year that includes the day on which certification is revoked; the
23 taxable year that includes the day on which the insurer becomes ineligible for tax
24 benefits; or succeeding taxable years.

25 **SECTION 283.** 76.638 (1) of the statutes is amended to read:

1 × 76.638 (1) DEFINITIONS. In this section, “fund manager” means an investment
2 fund manager certified under s. 555.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205
3 (2), 2009 stats.

4 **SECTION 284.** 76.638 (2) of the statutes is amended to read:

5 × 76.638 (2) FILING CLAIMS. For taxable years beginning after December 31, 2008,
6 subject to the limitations provided under this subsection and s. 555.15 or s. 238.15,
7 2013 stats., or s. 560.205, 2009 stats., an insurer may claim as a credit against the
8 fees imposed under s. 76.60, 76.63, 76.65, 76.66, or 76.67, 25 percent of the insurer’s
9 investment paid to a fund manager that the fund manager invests in a business
10 certified under s. 555.15 or s. 238.15, 2013 stats., or s. 560.205 (1), 2009 stats.

11 **SECTION 285.** 77.54 (9a) (a) of the statutes is amended to read:

12 × 77.54 (9a) (a) This state or any agency thereof, the University of Wisconsin
13 Hospitals and Clinics Authority, the Wisconsin Aerospace Authority, ~~the Wisconsin~~
14 ~~Economic Development Corporation,~~ and the Fox River Navigational System
15 Authority.

16 **SECTION 286.** 79.04 (7) (a) of the statutes is amended to read:

17 × 79.04 (7) (a) Beginning with payments in 2005, if a production plant, as
18 described in sub. (6) (a), other than a nuclear-powered production plant, is built on
19 the site of, or on a site adjacent to, an existing or decommissioned production plant;
20 or is built on a site purchased by a public utility before January 1, 1980, that was
21 identified in an advance plan as a proposed site for a production plant; or is built on,
22 or on a site adjacent to, brownfields, as defined in s. ~~238.13~~ 555.13 (1) (a) or s. 560.13
23 (1) (a), 2009 stats., after December 31, 2003, and has a name-plate capacity of at
24 least one megawatt, each municipality and county in which such a production plant
25 is located shall receive annually from the public utility account a payment in an

1 amount that is equal to the number of megawatts that represents the production
2 plant's name-plate capacity, multiplied by \$600.

3 **SECTION 287.** 84.01 (6m) (b) (intro.) of the statutes is amended to read:

4 ~~×~~ 84.01 (6m) (b) (intro.) The department, in consultation with the Wisconsin
5 ~~Economic Development Corporation~~ department of economic opportunity, shall do
6 all of the following for each economic development program administered by the
7 department:

History: 1971 c. 40, 125; 1973 c. 12; 1973 c. 243 s. 82; 1975 c. 189; 1977 c. 29 ss. 918 to 924, 1654 (1), (8) (a), (f), 1656 (43); 1977 c. 190, 272; 1979 c. 221, 314; 1981 c. 346 s. 38; 1983 a. 27, 130; 1985 a. 29, 300; 1987 a. 27; 1989 a. 31, 125, 345; 1993 a. 246; 1995 a. 225, 338; 1997 a. 27, 106; 1999 a. 9; 2001 a. 16; 2005 a. 25, 89, 392, 410; 2007 a. 20, 97, 125; 2009 a. 28; 2011 a. 32, 167; 2013 a. 20; 2015 a. 55.

8 **SECTION 288.** 84.01 (11m) (a) of the statutes is amended to read:

9 ~~×~~ 84.01 (11m) (a) The department shall coordinate any economic development
10 assistance with the ~~Wisconsin Economic Development Corporation~~ department of
11 economic opportunity.

History: 1971 c. 40, 125; 1973 c. 12; 1973 c. 243 s. 82; 1975 c. 189; 1977 c. 29 ss. 918 to 924, 1654 (1), (8) (a), (f), 1656 (43); 1977 c. 190, 272; 1979 c. 221, 314; 1981 c. 346 s. 38; 1983 a. 27, 130; 1985 a. 29, 300; 1987 a. 27; 1989 a. 31, 125, 345; 1993 a. 246; 1995 a. 225, 338; 1997 a. 27, 106; 1999 a. 9; 2001 a. 16; 2005 a. 25, 89, 392, 410; 2007 a. 20, 97, 125; 2009 a. 28; 2011 a. 32, 167; 2013 a. 20; 2015 a. 55.

12 **SECTION 289.** 84.01 (11m) (b) of the statutes is amended to read:

13 ~~×~~ 84.01 (11m) (b) Annually, no later than October 1, the department shall submit
14 to the joint legislative audit committee and to the appropriate standing committees
15 of the legislature under s. 13.172 (3) a comprehensive report assessing economic
16 development programs, as defined in sub. (6m) (a), administered by the department.

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

18 The department shall collaborate with the ~~Wisconsin Economic Development~~
19 ~~Corporation~~ department of economic opportunity to make readily accessible to the
20 public on an Internet-based system the information required under this subsection.

History: 1971 c. 40, 125; 1973 c. 12; 1973 c. 243 s. 82; 1975 c. 189; 1977 c. 29 ss. 918 to 924, 1654 (1), (8) (a), (f), 1656 (43); 1977 c. 190, 272; 1979 c. 221, 314; 1981 c. 346 s. 38; 1983 a. 27, 130; 1985 a. 29, 300; 1987 a. 27; 1989 a. 31, 125, 345; 1993 a. 246; 1995 a. 225, 338; 1997 a. 27, 106; 1999 a. 9; 2001 a. 16; 2005 a. 25, 89, 392, 410; 2007 a. 20, 97, 125; 2009 a. 28; 2011 a. 32, 167; 2013 a. 20; 2015 a. 55.

21 **SECTION 290.** 93.07 (3) of the statutes is amended to read:

1 × 93.07 (3) PROMOTION OF AGRICULTURE. To promote the interests of agriculture,
2 dairying, horticulture, manufacturing, commercial fishing and the domestic arts and
3 to advertise Wisconsin and its dairy, food, and agricultural products by conducting
4 campaigns of education throughout the United States and in foreign markets. Such
5 campaigns shall include the distribution of educational and advertising material
6 concerning Wisconsin and its plant, animal, food, and dairy products. The
7 department shall coordinate efforts by the state to advertise and promote
8 agricultural products of this state, with the ~~Wisconsin Economic Development~~
9 ~~Corporation~~ department of economic opportunity where appropriate. The
10 department shall submit its request and plan for market development program
11 expenditures for each biennium with its biennial budget request. The plan shall
12 include the identification and priority of expenditures for each market development
13 program activity.

History: 1971 c. 125; 1975 c. 189, 323, 394; 1979 c. 34, 129, 221, 361; 1981 c. 20, 291; 1981 c. 391 s. 210; 1983 a. 410; 1985 a. 29; 1987 a. 27, 186; 1987 a. 399 ss. 307p, 443yx; 1987 a. 403; 1989 a. 56; 1991 a. 39, 269, 309; 1993 a. 216; 1995 a. 27 ss. 3554 to 3556, 9116 (5), 9145 (1); 1995 a. 79, 450; 1997 a. 27, 192; 1999 a. 107; 2001 a. 56, 107, 109; 2005 a. 166; 2007 a. 125; 2009 a. 108, 401; 2011 a. 32, 229; 2015 a. 55.

14 **SECTION 291.** 93.07 (18) (b) (intro.) of the statutes is amended to read:

15 × 93.07 (18) (b) (intro.) In consultation with the ~~Wisconsin Economic~~
16 ~~Development Corporation~~ department of economic opportunity, to do all of the
17 following for each economic development program administered by the department
18 of agriculture, trade and consumer protection:

History: 1971 c. 125; 1975 c. 189, 323, 394; 1979 c. 34, 129, 221, 361; 1981 c. 20, 291; 1981 c. 391 s. 210; 1983 a. 410; 1985 a. 29; 1987 a. 27, 186; 1987 a. 399 ss. 307p, 443yx; 1987 a. 403; 1989 a. 56; 1991 a. 39, 269, 309; 1993 a. 216; 1995 a. 27 ss. 3554 to 3556, 9116 (5), 9145 (1); 1995 a. 79, 450; 1997 a. 27, 192; 1999 a. 107; 2001 a. 56, 107, 109; 2005 a. 166; 2007 a. 125; 2009 a. 108, 401; 2011 a. 32, 229; 2015 a. 55.

19 **SECTION 292.** 93.07 (20) (a) of the statutes is amended to read:

20 × 93.07 (20) (a) The department shall coordinate any economic development
21 assistance with the ~~Wisconsin Economic Development Corporation~~ department of
22 economic opportunity.

History: 1971 c. 125; 1975 c. 189, 323, 394; 1979 c. 34, 129, 221, 361; 1981 c. 20, 291; 1981 c. 391 s. 210; 1983 a. 410; 1985 a. 29; 1987 a. 27, 186; 1987 a. 399 ss. 307p, 443yx; 1987 a. 403; 1989 a. 56; 1991 a. 39, 269, 309; 1993 a. 216; 1995 a. 27 ss. 3554 to 3556, 9116 (5), 9145 (1); 1995 a. 79, 450; 1997 a. 27, 192; 1999 a. 107; 2001 a. 56, 107, 109; 2005 a. 166; 2007 a. 125; 2009 a. 108, 401; 2011 a. 32, 229; 2015 a. 55.