

1           **SECTION 365.** 238.32<sup>✓</sup> of the statutes is renumbered 555.32, and 555.32 (1)  
2 (intro.), (2) (intro.), (c), (d) and (i), (3) and (5), as renumbered, are amended to read:

3           × 555.32 (1) (intro.) A local governing body may nominate an area as a  
4 development zone, if the ~~corporation~~ department<sup>✓</sup> has invited the governing body to  
5 nominate the area under s. 238.315<sup>✓</sup> 555.315 and if the governing body does all of the  
6 following:

7           × (2) (intro.) A local governing body may nominate the area as a development  
8 zone by submitting an application to the ~~corporation~~ department<sup>✓</sup> in a form prescribed  
9 by the ~~corporation~~ department<sup>✓</sup>. The application shall include all of the following:

10           × (c) Evidence that the area meets at least 3 of the criteria under s. 238.31<sup>✓</sup> 555.31  
11 (1) (e) 4.

12           × (d) Evidence that the area meets the applicable requirements of s. 238.335<sup>✓</sup>  
13 555.335.

14           × (i) Any other information required by the ~~corporation~~ department<sup>✓</sup>.

15           × (3) Two or more local governing bodies may submit a joint application  
16 nominating an area as a development zone, subject to s. 238.335<sup>✓</sup> 555.335 (2), if each  
17 local governing body complies with subs. (1) and (2).

18           × (5) The ~~corporation~~ department<sup>✓</sup> may permit a local governing body to revise an  
19 application that the ~~corporation~~ department<sup>✓</sup> determines is inadequate or  
20 incomplete.

History: 1987 a. 328; 1995 a. 209; 1997 a. 27, 103; 2011 a. 32 s. 3421; Stats. 2011 s. 238.32.

21           **SECTION 366.** 238.325 of the statutes is renumbered 555.325 and amended to  
22 read:

23           × 555.325 <sup>(f.i.l.e)</sup> **Evaluation by corporation department.** (1) The corporation  
24 department<sup>✓</sup> shall evaluate applications received under s. 238.32<sup>✓</sup> 555.32 (2) and (3).

1       × (2) Subject to s. ~~238.335~~ 555.335 (5), the ~~corporation~~ department may reduce  
2       the size of an area nominated as a development zone, if the ~~corporation~~ department  
3       determines the boundaries as proposed by the local governing body in an application  
4       under s. ~~238.32~~ 555.32 (2) or (3) are inconsistent with the purpose of the development  
5       zone program. Any nominated area which is reduced under this subsection need not  
6       comply with s. ~~238.335~~ 555.335 (1) and (4).

7       × (3) After evaluating an application submitted under s. ~~238.32~~ 555.32 (2) or (3),  
8       the ~~corporation~~ department may approve the application, subject to any reduction  
9       in the size of the nominated area under sub. (2). If the ~~corporation~~ department  
10      approves the application, the ~~corporation~~ department shall designate the area as a  
11      development zone, subject to s. ~~238.31~~ 555.31, and notify the local governing body.

12      **History:** 1987 a. 328; 1995 a. 209; 1997 a. 103; ~~2011 a. 32 s. 3422~~; Stats. 2011 s. 238.325.

12      **SECTION 367.** 238.335 of the statutes is renumbered 555.335, and 555.335 (6)

13      (a) 2. and (c) and (7), as renumbered, are amended to read:

14      × 555.335 (6) (a) 2. Each area meets at least 3 of the criteria listed in s. ~~238.31~~  
15      555.31 (1) (e) 4.

16      × (c) If an application is submitted by the governing body of a county under s.  
17      ~~238.32~~ 555.32 (2) or (3), up to 4 separate areas may be nominated or designated as  
18      one development zone, if par. (a) 1. to 3. applies.

19      × (7) The ~~corporation~~ department may waive the requirements of this section in  
20      a particular case, if the ~~corporation~~ department determines that application of the  
21      requirement is impractical with respect to a particular development zone.

22      **History:** 1987 a. 328; 1989 a. 56; 1995 a. 209; ~~1997 a. 27~~; 2011 a. 32 s. 3423; Stats. 2011 s. 238.335.

22      **SECTION 368.** 238.34 of the statutes is renumbered 555.34, and 555.34 (1), (2),

23      (3) (intro.) and (a), (4), (5) and (6), as renumbered, are amended to read:

1       x 555.34 (1) Except as provided under sub. (6), at any time after a development  
2 zone is designated by the ~~corporation~~ department, a local governing body may  
3 submit an application to change the boundaries of the development zone. If the  
4 boundary change reduces the size of a development zone, the local governing body  
5 shall explain why the area excluded should no longer be in a development zone. The  
6 ~~corporation~~ department may require the local governing body to submit additional  
7 information.

8       x (2) The ~~corporation~~ department may approve an application for a boundary  
9 change if the development zone, as affected by the boundary changes, meets the  
10 applicable requirements of s. ~~238.335~~ 555.335 and 3 of the criteria under s. ~~238.31~~  
11 555.31 (1) (e) 4.

12       x (3) (intro.) If the ~~corporation~~ department approves an application for a  
13 boundary change under sub. (2), it shall do all of the following:

14       x (a) Redetermine the limit on the tax benefits for the development zone  
15 established under s. ~~238.345~~ 555.345 (2) (a).

16       x (4) The change in the boundaries or tax benefits limit of a development zone  
17 shall be effective on the day the ~~corporation~~ department notifies the local governing  
18 body under sub. (3) (b).

19       x (5) No change in the boundaries of a development zone may affect the duration  
20 of an area as a development zone under s. ~~238.345~~ 555.345 (1) (a). The ~~corporation~~  
21 department may consider a change in the boundary of a development zone when  
22 evaluating an application for an extension of the designation of an area as a  
23 development zone under s. ~~238.345~~ 555.345 (1) (b).

1       × (6) The ~~corporation~~ department may not accept any applications under sub. (1)  
2       to change the boundaries of a development zone designated under s. ~~238.31~~ 555.31  
3       on or after March 6, 2009.

4       History: 1987 a. 328; 1995 a. 209; 1997 a. 103; ~~2009~~ a. 2; 2011 a. 32 s. 3425; Stats. 2011 s. 238.34.

4       **SECTION 369.** 238.345 of the statutes is renumbered 555.345, and 555.345 (1)  
5       (a) and (b), (2) (a), (am), (b), (c) 1. and 2. and (d) and (3) (intro.), (a) and (b), as  
6       renumbered, are amended to read:

7       × 555.345 (1) (a) The designation of an area as a development zone shall be  
8       effective for 240 months, beginning on the day the ~~corporation~~ department notifies  
9       the local governing body under s. ~~238.325~~ 555.325 (3) of the designation.

10       × (b) The local governing body may apply to the ~~corporation~~ department for one  
11       60-month extension of the designation. The ~~corporation~~ department shall adopt  
12       rules establishing criteria for approving an extension of a designation of an area as  
13       a development zone under this subsection. No applications may be accepted by the  
14       ~~corporation~~ department under this paragraph on or after March 6, 2009.

15       × (2) (a) When the ~~corporation~~ department designates a development zone under  
16       s. ~~238.31~~ 555.31, it shall establish a limit for tax benefits for the development zone  
17       determined by allocating to the development zone a portion of \$38,155,000.

18       × (am) Notwithstanding par. (a), the ~~corporation~~ department may increase the  
19       established limit for tax benefits for a development zone. The ~~corporation~~  
20       department may not increase the limit for tax benefits established for any  
21       development zone designated under s. ~~238.31~~ 555.31 on or after March 6, 2009.

22       × (b) Annually the ~~corporation~~ department shall estimate the amount of forgone  
23       state revenue because of tax benefits claimed by persons in each development zone.

1       × (c) 1. Ninety days after the day on which the ~~corporation~~ department ✓  
2 determines that the forgone tax revenues under par. (b) will equal or exceed the limit  
3 for the development zone established under par. (a) or (am).

4       × 2. The day that the ~~corporation~~ department ✓ withdraws its designation of an  
5 area as a development zone under sub. (3).

6       × (d) The ~~corporation~~ department ✓ shall immediately notify the local governing  
7 body of a change in the expiration date of the development zone under par. (c).

8       × (3) (intro.) The ~~corporation~~ department ✓ may withdraw the designation of an  
9 area as a development zone if any of the following applies:

10       × (a) No person is certified as eligible to receive tax benefits under s. ~~238.365~~  
11 555.365 ✓ (3) during the 12-month period beginning on the day the area is designated  
12 as a development zone and the ~~corporation~~ department ✓ determines that the local  
13 governing body that nominated the zone is not in compliance with s. ~~238.363~~ 555.363 ✓.

14       × (b) No person is certified as eligible to receive tax benefits under s. ~~238.365~~  
15 555.365 ✓ (3) during the 24-month period beginning on the day the area is designated  
16 a development zone.

**History:** 1987 a. 328; 1989 a. 31, 336; 1993 a. 16; 1995 a. 209; 1997 a. 27, 103; 1999 a. 9, 32, 193; 2009 a. 2; 2011 a. 32 s. 3426; Stats. 2011 s. 238.345;  
2013 a. 166.

17       **SECTION 370.** 238.35 of the statutes is renumbered 555.35, and 555.35 (intro.),  
18 (6), (7), (8) and (10), as renumbered, are amended to read:

19       × **555.35 Additional duties of the ~~corporation~~ department.** ✓ (intro.) The  
20 ~~corporation~~ department ✓ shall do all of the following:

21       × (6) Notify University of Wisconsin small business development centers, the  
22 Wisconsin housing and development centers, the central administration of all  
23 University of Wisconsin campuses and regional planning commissions about the  
24 development zone program and encourage those entities to provide advice to the

1 ~~corporation~~ department or local governing bodies on ways to improve the  
2 development zone program.

3 ✕ (7) Prepare forms for the certification described under s. ~~238.365~~ 555.365 (5).

4 ✕ (8) Annually verify information submitted to the ~~corporation~~ department  
5 under s. 71.07 (2dx), 71.28 (1dx), 71.47 (1dx), or 76.636.

6 ✕ (10) Enter into an agreement with the local governing body of a 1st class city  
7 where a development zone is designated under s. ~~238.31~~ 555.31 (3) (c) 1. to provide  
8 efficient administration of the development zone program within the development  
9 zone.

**History:** 1987 a. 328; 1989 a. 31; 1989 a. 56 s. 259; 1991 a. 39; 1993 a. 16; 1995 a. 27 ss. 6936, 9130 (4); 1995 a. 209; 1997 a. 3, 27, 103; 1999 a. 9; 2005 a. 259; 2011 a. 32 s. 3427; Stats. 2011 s. 238.35.

10 **SECTION 371.** 238.363 of the statutes is renumbered 555.363, and 555.363 (1)  
11 (intro.) and (c) and (4), as renumbered, are amended to read:

12 ✕ 555.363 (1) (intro.) If an area <sup>plan</sup> nominated by a local governing body is  
13 designated as a development zone under s. ~~238.31~~ 555.31, the local governing body  
14 shall do all of the following:

15 ✕ (c) Assist the ~~corporation~~ department in the administration of the development  
16 zone program.

17 ✕ (4) The local governing body of a 1st class city where a development zone is  
18 designated under s. ~~238.31~~ 555.31 (3) (c) 1. shall enter into an agreement with the  
19 ~~corporation~~ department to provide efficient administration of the development zone  
20 program within the development zone.

**History:** 1987 a. 328; 1995 a. 209; 2011 a. 32 s. 3428; Stats. s. 238.363.

21 **SECTION 372.** 238.365 of the statutes is renumbered 555.365, and 555.365  
22 (intro.), (2), (3) (intro.), (b) and (j) and (5) (g) and (h), as renumbered, are amended  
23 to read:

1 **555.365 Certification for tax benefits.** (intro.) The ~~corporation~~ department  
2 shall do all of the following:

3 ~~x~~ (2) Determine whether a person applying for tax benefits engages or will  
4 engage in economic activity that violates s. ~~238.38~~ 555.38 (1).

5 ~~x~~ (3) (intro.) Subject to s. ~~238.38~~ 555.38, certify persons who are eligible to claim  
6 tax benefits while an area is designated as a development zone, according to the  
7 following criteria:

8 ~~x~~ (b) The person's commitment not to engage in economic activity that violates  
9 s. ~~238.38~~ 555.38 (1).

10 ~~x~~ (j) Any other criteria established under rules adopted by the ~~corporation~~  
11 department.

12 ~~x~~ (5) (g) The limit under s. ~~238.368~~ 555.368 on tax benefits the person may claim  
13 while an area is designated as a development zone.

14 ~~x~~ (h) Other information required by the ~~corporation~~ department or the  
15 department of revenue.

16 **History:** 1987 a. 328; 1989 a. 31; 1993 a. 243; 1997 a. 27, 103; 2011 a. 32 s. 3429; Stats. s. 238.365.

17 **SECTION 373.** 238.368 of the statutes is renumbered 555.368, and 555.368 (1)  
18 (a) and (b) (intro.), 1. and 2., (2) (intro.) and (b) and (3) (a) (intro.) and 1. and (b), as  
19 renumbered, are amended to read:

20 ~~x~~ 555.368 (1) (a) The ~~corporation~~ department shall establish a limit on the  
21 maximum amount of tax benefits a person certified under s. ~~238.365~~ 555.365 (3) may  
22 claim while an area is designated as a development zone.

23 ~~x~~ (b) (intro.) When establishing a limit on tax benefits under par. (a), the  
24 ~~corporation~~ department shall do all of the following:

~~x~~ 1. Consider all of the criteria described in s. ~~238.365~~ 555.365 (3) (a) to (e).

1        ✕ 2. Establish a limit which does not greatly exceed a recommended limit,  
2        established under rules adopted by the ~~corporation~~ department based on the cost,  
3        number and types of full-time jobs that will be created, retained, or upgraded,  
4        including full-time jobs available to members of the targeted population, as a result  
5        of the economic activity of the person certified under s. ~~238.365~~ 555.365 (3).

6        ✕ (2) (intro.) The ~~corporation~~ department may, upon request, increase a limit on  
7        tax benefits established under sub. (1) if the ~~corporation~~ department does all of the  
8        following:

9        ✕ (b) Revises the certification required under s. ~~238.365~~ 555.365 (5) and provides  
10       a copy of the revised form to the department of revenue and the person whose limit  
11       is increased under this subsection.

12       ✕ (3) (a) <sup>(intro.)</sup> The ~~corporation~~ department may reduce a limit established under sub.  
13       (1) or (2) if the ~~corporation~~ department determines that any of the following applies:

14       ✕ 1. The limit is not consistent with the criteria listed under s. ~~238.365~~ 555.365  
15       (3) (a) to (e).

16       ✕ (b) The ~~corporation~~ department shall notify the department of revenue and the  
17       person whose limit on tax benefits is reduced under par. (a) and provide a written  
18       explanation to the person of the reasons for reducing the limit.

19       **History:** 1987 a. 328; 1989 a. 31, 56; 1997 a. 27; ~~2005~~ a. 253; 2011 a. 32 s. 3430; Stats. 2011 s. 238.368.

20       **SECTION 374.** ~~238.37~~ of the statutes is renumbered ~~555.37~~, and ~~555.37~~ (1)  
21       (intro.) and (b) and (2), as renumbered, are amended to read:

22       ✕ ~~555.37~~ (1) (intro.) The ~~corporation~~ department shall revoke the certification of  
23       a person certified under s. ~~238.365~~ 555.365 (3) if the person does any of the following:

23       ✕ (b) Becomes subject to revocation under s. ~~238.38~~ 555.38 (1).



1       ~~χ~~ (2) The ~~corporation~~ department shall notify the department of revenue within  
2       30 days of revoking a certification under sub. (1).

3       History: 1987 a. 328; 2011 a. 32 s. 3431; Stats. 2011 s. 238.37.

3       **SECTION 375.** 238.38 of the statutes is renumbered 555.38, and 555.38 (1)  
4       (intro.), (1m), (2) (intro.) and (a) and (3) (a) and (b), as renumbered, are amended to  
5       read:

6       ~~χ~~ 555.38 (1) (intro.) Except as provided in subs. (2) and (3), no person may be  
7       certified under s. ~~238.365~~ 555.365 (3), or a person's certification may be revoked  
8       under s. ~~238.37~~ 555.37, if the proposed new business, expansion of an existing  
9       business, or other proposed economic activity in a development zone would do or does  
10      any of the following:

11      ~~χ~~ (1m) No person may be certified under s. ~~238.365~~ 555.365 (3) on or after March  
12      6, 2009.

13      ~~χ~~ (2) (intro.) Subsection (1) does not apply if, after a hearing, the ~~corporation~~  
14      department, or the local governing body under sub. (3) (a), determines that any of the  
15      following applies:

16      ~~χ~~ (a) The total number of full-time jobs provided by the person in this state would  
17      be reduced if the person were not certified under s. ~~238.365~~ 555.365 (3) or if the  
18      person's certification were revoked.

19      ~~χ~~ (3) (a) Except as provided in pars. (b) and (c), if the economic activity for which  
20      a person is seeking certification under s. ~~238.365~~ 555.365 (3) is the relocation of a  
21      business into a development zone from a location that is outside the development  
22      zone but within the limits of a city, village, town, or federally recognized American  
23      Indian reservation in which that development zone is located, the local governing

1 body that nominated that area as a development zone under s. ~~238.32~~ 555.32 shall  
2 determine whether sub. (2) (a) or (b) applies.

3 × (b) Only the ~~corporation~~ department may determine whether sub. (2) (a) or (b)  
4 applies to a business relocation described in par. (a) if the business relocation would  
5 likely result in the loss of full-time jobs at or transfer of employees from a business  
6 location that is in this state but outside the limits of any city, village, town, or  
7 federally recognized American Indian reservation in which the development zone is  
8 located.

**History:** 1987 a. 328; 1993 a. 275; 1997 a. 27; 2005 a. 253; 2009 a. 2; 2011 a. 32 s. 3432; Stats. 2011 s. 238.38.

9 **SECTION 376.** 238.385 of the statutes is renumbered 555.385, and 555.385 (1)  
10 (intro.) and (bm) and (2) (intro.), (b) and (c), as renumbered, are amended to read:

11 × 555.385 (1) (intro.) For the development zone program under ss. ~~238.30~~ 555.30  
12 and ~~238.31~~ 555.31 to ~~238.38~~ 555.38, the development opportunity zone program  
13 under s. ~~238.395~~ 555.395, and the enterprise development zone program under s.  
14 ~~238.397~~ 555.397, the ~~corporation~~ department shall adopt rules that further define  
15 a person's eligibility for tax benefits. The rules shall do at least all of the following:

16 × (bm) Allow a person to claim up to \$8,000 in tax benefits during the time that  
17 an area is designated as an enterprise development zone for retaining a full-time job  
18 if the ~~corporation~~ department determines that the person made a significant capital  
19 investment to retain the full-time job.

20 × (2) (intro.) The ~~corporation~~ department may by rule specify circumstances  
21 under which the ~~corporation~~ department may grant exceptions to any of the  
22 following:

23 × (b) The requirement under ss. ~~238.30~~ 555.30 (2m) and ~~238.397~~ 555.397 (1) (am)  
24 that an individual's pay must equal at least 150% of the federal minimum wage.

1           × (c) The requirement under ss. ~~238.30~~ 555.30 (2m) and ~~238.397~~ 555.397 (1) (am)  
2           that an individual's position must be regular, nonseasonal, and full-time and that  
3           the individual must be required to work at least 2,080 hours per year, including paid  
4           leave and holidays.

5           History: 1997 a. 27, 41; 1999 a. 9; 2005 a. 259; ~~2009 a. 2~~; 2011 a. 32 s. 3433; Stats. 2011 s. 238.385.

6           **SECTION 377.** ~~238.395~~ of the statutes, as affected by 2015 Wisconsin Act 55, is  
7           renumbered 555.395, and 555.395 (1) (a), (b), (c), (d), (e), (f), (g), (h) and (i), (2) (c), (d)  
8           1. and 2. and (e) 1., 2. and 3., (3) (a) 1., 2., 3. and 4., (b) 9. (c) and (d), (4) (a) (intro.)  
9           (b) and (5) (a) (intro.), 2. and 3., (b), (c), (d), (e) (intro.) and 3. and (f), as  
10           renumbered, are amended to read:

11           × 555.395 (1) (a) An area in the city of Beloit, the legal description of which is  
12           provided to the ~~corporation~~ department by the local governing body of the city of  
13           Beloit.

14           × (b) An area in the city of West Allis, the legal description of which is provided  
15           to the ~~corporation~~ department by the local governing body of the city of West Allis.

16           × (c) An area in the city of Eau Claire, the legal description of which is provided  
17           to the ~~corporation~~ department by the local governing body of the city of Eau Claire.

18           × (d) An area in the city of Kenosha, the legal description of which is provided to  
19           the ~~corporation~~ department by the local governing body of the city of Kenosha.

20           × (e) An area in the city of Milwaukee, the legal description of which is provided  
21           to the ~~corporation~~ department by the local governing body of the city of Milwaukee.

22           × (f) For the Gateway Project, an area in the city of Beloit, the legal description  
23           of which is provided to the ~~corporation~~ department by the local governing body of the  
24           city of Beloit.

1       × (g) An area in the city of Janesville, the legal description of which is provided  
2 to the ~~corporation~~ department by the local governing body of the city of Janesville.

3       × (h) An area in the city of Kenosha, the legal description of which is provided to  
4 the ~~corporation~~ department by the local governing body of the city of Kenosha.

5       × (i) An area in the city of Beloit, the legal description of which is provided to the  
6 ~~corporation~~ department by the local governing body of the city of Beloit.

7       × (2) (c) Annually, the ~~corporation~~ department shall estimate the amount of  
8 forgone state revenue because of tax benefits claimed by persons in each  
9 development opportunity zone.

10       × (d) 1. Notwithstanding pars. (a) and (e), the designation of an area as a  
11 development opportunity zone shall expire 90 days after the day on which the  
12 ~~corporation~~ department determines that the forgone tax revenues under par. (c) will  
13 equal or exceed the limit for the development opportunity zone.

14       × 2. The ~~corporation~~ department shall immediately notify the local governing  
15 body of the city in which the development opportunity zone is located of a change in  
16 the expiration date of the development opportunity zone under this paragraph.

17       × (e) 1. The ~~corporation~~ department may extend the designation of an area under  
18 sub. (1) (g) as a development opportunity zone for an additional 60 months if the  
19 ~~corporation~~ department determines that an extension under this subdivision would  
20 support economic development within the city. If the ~~corporation~~ department  
21 extends the designation of the area as a development opportunity zone, the limit for  
22 tax benefits for the development opportunity zone under sub. (1) (g) is increased by  
23 \$5,000,000.

24       2. The ~~corporation~~ department may extend the designation of an area under  
25 sub. (1) (h) as a development opportunity zone for an additional 60 months if the

1 ~~corporation~~ department determines that an extension under this subdivision would  
2 support economic development within the city. If the ~~corporation~~ department  
3 extends the designation of the area as a development opportunity zone, the limit for  
4 tax benefits for the development opportunity zone under sub. (1) (h) is increased by  
5 \$5,000,000.

6 × 3. The ~~corporation~~ department may extend the designation of an area under  
7 sub. (1) (i) as a development opportunity zone for an additional 60 months if the  
8 ~~corporation~~ department determines that an extension will support economic  
9 development within the city. If the ~~corporation~~ department grants an extension  
10 under this subdivision, the limit for tax benefits for the development opportunity  
11 zone under sub. (1) (i) is increased by \$5,000,000.

12 × (3) (a) 1. Any person that is conducting or that intends to conduct economic  
13 activity in a development opportunity zone under sub. (1) (a) or (b) and that, in  
14 conjunction with the local governing body of the city in which the development  
15 opportunity zone is located, submits a project plan as described in par. (b) to the  
16 ~~corporation~~ department no later than 6 months after April 23, 1994, shall be entitled  
17 to claim tax benefits while the area is designated as a development opportunity zone.

18 × 2. Any person that is conducting or that intends to conduct economic activity  
19 in a development opportunity zone under sub. (1) (c) and that, in conjunction with  
20 the local governing body of the city in which the development opportunity zone is  
21 located, submits a project plan as described in par. (b) to the ~~corporation~~ department  
22 no later than 6 months after April 28, 1995, shall be entitled to claim tax benefits  
23 while the area is designated as a development opportunity zone.

24 × 3. Any person that is conducting or that intends to conduct economic activity  
25 in a development opportunity zone under sub. (1) (d) and that, in conjunction with

1 the local governing body of the city in which the development opportunity zone is  
2 located, submits a project plan as described in par. (b) to the ~~corporation~~ department  
3 no later than July 1, 2000, shall be entitled to claim tax benefits while the area is  
4 designated as a development opportunity zone.

5 × 4. Any person that is conducting or that intends to conduct economic activity  
6 in a development opportunity zone under sub. (1) (e), (f), (g), (h), or (i) and that, in  
7 conjunction with the local governing body of the city in which the development  
8 opportunity zone is located, submits a project plan as described in par. (b) to the  
9 ~~corporation~~ department shall be entitled to claim tax benefits while the area is  
10 designated as a development opportunity zone.

11 × (b) 9. Other information required by the ~~corporation~~ department or the  
12 department of revenue.

13 × (d) The ~~corporation~~ department annually shall verify information submitted  
14 to the ~~corporation~~ department under s. 71.07 (2dm) or (2dx), 71.28 (1dm) or (1dx),  
15 71.47 (1dm) or (1dx), or 76.636.

16 × (4) (intro.) The ~~corporation~~ department shall revoke the entitlement of a  
17 person to claim tax benefits under sub. (3) if the person does any of the following:

18 × (5) (a) (intro.) The ~~corporation~~ department may certify for tax benefits a person  
19 that is conducting economic activity in the development opportunity zone under sub.  
20 (1) (e) or (f) and that is not otherwise entitled to claim tax benefits if all of the  
21 following apply:

22 × 2. The ~~corporation~~ department determines that the economic activity of the  
23 other person under subd. 1. would not have occurred but for the involvement of the  
24 person to be certified for tax benefits under this subsection.

1           × 3. The person to be certified for tax benefits under this subsection will pass the  
2 benefits through to the other person conducting the economic activity under subd.  
3 1., as determined by the ~~corporation~~ department.

4           × (b) A person intending to claim tax benefits under this subsection shall submit  
5 to the ~~corporation~~ department an application, in the form required by the ~~corporation~~  
6 department, containing information required by the ~~corporation~~ department and by  
7 the department of revenue.

8           × (c) The ~~corporation~~ department shall notify the department of revenue of all  
9 persons certified to claim tax benefits under this subsection.

10          × (d) The ~~corporation~~ department annually shall verify information submitted  
11 to the ~~corporation~~ department under s. 71.07 (2dm) or (2dx), 71.28 (1dm) or (1dx),  
12 71.47 (1dm) or (1dx), or 76.636.

13          × (e) (intro.) The ~~corporation~~ department shall revoke the entitlement of a person  
14 to claim tax benefits under this subsection if the person does any of the following:

15           × 3. Does not pass the benefits through to the other person conducting the  
16 economic activity under par. (a) 1., as determined by the ~~corporation~~ department.

17          × (f) The ~~corporation~~ department shall notify the department of revenue within  
18 30 days after revoking an entitlement under par. (e).

**History:** 1993 a. 232; 1995 a. 2; 1995 a. 27 ss. 6986p, 6936r, 9130 (4); 1997 a. 3, 27; 1999 a. 9, 32; 2001 a. 16, 104; 2003 a. 33; 2005 a. 259; 2007 a. 20; 2009 a. 28; 2011 a. 32 s. 3434; Stats. 2011 s. 238.395; 2011 a. 37 ss. 2 to 6; 2013 a. 166 ss. 52, 53, 59, 76; 2015 a. 55.

19           **SECTION 378.** 238.397 of the statutes is renumbered 555.397, and 555.397 (1)

20           (am), (c) and (d), (2) (a) (intro.), 3. and 4. a. and d., (b) (intro.) and 8., (bg) (intro.) (br)  
21           (intro.), (c), (d) and (e), (3) (a), (b) 11. and (c), (4) (a), (c), (d) and (g), (5) (a), (b) and (d)  
22           1. and 2. and (6) (a) (intro.) and (b), as renumbered, are amended to read:

23           × 555.397 (1) (am) "Full-time job" has the meaning given in s. 238.30 555.30  
24           (2m).

and 2. and  
6  
1, (c)

1       × (c) "Target population" has the meaning given in s. ~~238.30~~ <sup>✓</sup> 555.30 (6).

2       × (d) "Tax benefits" has the meaning given in s. ~~238.30~~ <sup>✓</sup> 555.30 (7).

3       × (2) (a) (intro.) Subject to pars. (c), (d), and (e), the ~~corporation~~ <sup>✓</sup> department may  
4 designate an area as an enterprise development zone for a project if the ~~corporation~~  
5 department <sup>✓</sup> determines all of the following:

6       × 3. That the project is not likely to occur or continue without the ~~corporation's~~  
7 department's <sup>✓</sup> designation of the area as an enterprise development zone.

8       × 4. a. The unemployment rate in the area is higher than the state average for  
9 the 18 months immediately preceding the date on which the application under sub.  
10 (3) was submitted to the ~~corporation~~ <sup>✓</sup> department.

11       × d. In the 36 months immediately preceding the date on which the application  
12 under sub. (3) was submitted to the ~~corporation~~ <sup>✓</sup> department, a number of workers  
13 in the area were permanently laid off by their employer or became unemployed as  
14 a result of a business action subject to s. 109.07 (1m).

15       × (b) (intro.) In making a determination under par. (a), the ~~corporation~~  
16 department <sup>✓</sup> shall consider all of the following:

17       × 8. Any other factors that the ~~corporation~~ <sup>✓</sup> department considers relevant.

18       × (bg) (intro.) Notwithstanding par. (a) and subject to pars. (c), (d), and (e), the  
19 ~~corporation~~ <sup>✓</sup> department may designate an area as an enterprise development zone  
20 for a project if the ~~corporation~~ <sup>✓</sup> department determines all of the following:

21       × 2. That the project is not likely to occur or continue without the ~~corporation's~~  
22 department <sup>✓</sup> design <sup>(3)</sup> ation of the area as an enterprise development zone.

23       × (br) (intro.) In making a determination under par. (bg), the ~~corporation~~  
24 department <sup>✓</sup> shall consider all of the following:



1       × (c) The ~~corporation~~ department may not designate as an enterprise  
2 development zone, or as any part of an enterprise development zone, an area that is  
3 located within the boundaries of an area that is designated as a development  
4 opportunity zone under s. ~~238.395~~ 555.395, the designation of which is in effect.

5       × (d) The ~~corporation~~ department may not designate more than 98 enterprise  
6 development zones unless the ~~corporation~~ department obtains the approval of the  
7 joint committee on finance to do so. Of the enterprise development zones that the  
8 ~~corporation~~ department designates, at least 10 shall be designated under par. (bg).

9       × (e) The ~~corporation~~ department may not designate any area as an enterprise  
10 development zone on or after March 6, 2009.

11       × (3) (a) A person that conducts or that intends to conduct a project and that  
12 desires to have the area in which the project is or is to be conducted designated as  
13 an enterprise development zone for the purpose of claiming tax benefits may submit  
14 to the ~~corporation~~ department an application and a project plan.

15       × (b) 11. Any other information required by the ~~corporation~~ department or the  
16 department of revenue.

17       × (c) The ~~corporation~~ department may not accept or approve any applications or  
18 project plans submitted under par. (a) on or after March 6, 2009.

19       × (4) (a) Except as provided in par. (h), if the ~~corporation~~ department approves  
20 a project plan under sub. (3) and designates the area in which the person submitting  
21 the project plan conducts or intends to conduct the project as an enterprise  
22 development zone under the criteria under sub. (2), the ~~corporation~~ department shall  
23 certify the person as eligible for tax benefits.

24       × (c) When the ~~corporation~~ department designates an area as an enterprise  
25 development zone for a project, the ~~corporation~~ department shall notify the

1 governing body of any city, village, town, or federally recognized American Indian  
2 tribe or band in which the area is located of the area's designation.

3 ×(d) The ~~corporation~~ department shall notify the department of revenue of all  
4 persons entitled to claim tax benefits under this section, except that the ~~corporation~~  
5 department shall notify the office of the commissioner of insurance of all persons  
6 entitled to claim the credit under s. 76.636.

7 ×(g) The ~~corporation~~ department annually shall verify information submitted  
8 to the ~~corporation~~ department under s. 71.07 (2dx), 71.28 (1dx), 71.47 (1dx), or  
9 76.636.

10 ×(5) (a) When the ~~corporation~~ department designates an area as an enterprise  
11 development zone under this section, the ~~corporation~~ department shall specify the  
12 length of time, not to exceed 84 months, that the designation is effective, subject to  
13 par. (d) and sub. (6).

14 ×(b) When the ~~corporation~~ department designates an area as an enterprise  
15 development zone under this section, the ~~corporation~~ department shall establish a  
16 limit, not to exceed \$3,000,000, for tax benefits for the enterprise development zone.

17 ×(c) Annually, the ~~corporation~~ department shall estimate the amount of forgone  
18 state revenue because of tax benefits claimed by persons in each enterprise  
19 development zone.

20 ×(d) 1. Notwithstanding the length of time specified by the ~~corporation~~  
21 department under par. (a), the designation of an area as an enterprise development  
22 zone shall expire 90 days after the day on which the ~~corporation~~ department  
23 determines that the forgone tax revenues under par. (c) will equal or exceed the limit  
24 established for the enterprise development zone.

1       × 2. The ~~corporation~~ department shall immediately notify the department of  
2 revenue and the governing body of any city, village, town, or federally recognized  
3 American Indian tribe or band in which the enterprise development zone is located  
4 of a change in the expiration date of the enterprise development zone under this  
5 paragraph.

6       × (6) (a) (intro.) The ~~corporation~~ department shall revoke the entitlement of a  
7 person to claim tax benefits under this section, and the designation of the area as an  
8 enterprise development zone shall expire, if the person does any of the following:

9       × (b) The ~~corporation~~ department shall notify the department of revenue within  
10 30 days after revoking an entitlement under par. (a).

History: 1995 a. 27 ss. 6936s to 6936v, 9130 (4); 1995 a. 209, 227, 417; 1997 a. 3, 27, 39; 1999 a. 9, 32; 2005 a. 25, 259; 2009 a. 2, 87; 2011 a. 32 s. 3435; Stats. 2011 s. 238.397.

11       **SECTION 379.** 238.398 of the statutes is renumbered 555.398, and 555.398 (2)  
12 (a) and (b), (3) (a) and (b), (4) (a) (intro.) and (b) and (5) (intro.) and (e), as renumbered,  
13 are amended to read:

14       × 555.398 (2) (a) Except as provided under par. (c), the ~~corporation~~ department  
15 may designate one area in the state as an agricultural development zone. The area  
16 must be located in a rural municipality. An agricultural business that is located in  
17 an agricultural development zone and that is certified by the ~~corporation~~ department  
18 under sub. (3) is eligible for tax benefits as provided in sub. (3).

19       × (b) The designation of an area as an agricultural development zone shall be in  
20 effect for 10 years from the time that the ~~corporation~~ department first designates the  
21 area. Not more than \$5,000,000 in tax benefits may be claimed in an agricultural  
22 development zone, except that the ~~corporation~~ department may allocate the amount  
23 of unallocated airport development zone tax credits, as provided under s. 238.3995  
24 555.3995 (3) (b), to agricultural development zones for which the \$5,000,000

1 maximum allocation is insufficient. The ~~corporation~~ department may change the  
2 boundaries of an agricultural development zone during the time that its designation  
3 is in effect. A change in the boundaries of an agricultural development zone does not  
4 affect the duration of the designation of the area or the maximum tax benefit amount  
5 that may be claimed in the agricultural development zone.

6 X (3) (a) Except as provided under par. (c), the ~~corporation~~ department may  
7 certify for tax benefits in an agricultural development zone a new or expanding  
8 agricultural business that is located in the agricultural development zone. In  
9 determining whether to certify a business under this subsection, the ~~corporation~~  
10 department shall consider, among other things, the number of jobs that will be  
11 created or retained by the business.

12 X (b) When the ~~corporation~~ department certifies an agricultural business under  
13 this subsection, the ~~corporation~~ department shall establish a limit on the amount of  
14 tax benefits that the business may claim. The ~~corporation~~ department shall enter  
15 into an agreement with the business that specifies the limit on the amount of tax  
16 benefits that the business may claim and reporting requirements with which the  
17 business must comply.

18 X (4) (a) (intro.) The ~~corporation~~ department shall notify the department of  
19 revenue of all the following:

20 X (b) The ~~corporation~~ department shall annually verify information submitted  
21 to the ~~corporation~~ department under s. 71.07 (2dm) or (2dx), 71.28 (1dm) or (1dx),  
22 71.47 (1dm) or (1dx), or 76.636.

23 X (5) (intro.) The ~~corporation~~ department shall adopt rules for the operation of  
24 this section, including rules related to all the following:

1       x (e) The exchange of information between the ~~corporation~~ department and the  
2       department of revenue.

3       **History:** 2001 a. 16, 104; 2005 a. 259; 2007 a. 183; 2009 a. 2; 2011 a. 32 s. 3436; Stats. 2011 s. 238.398.

3       **SECTION 380.** 238.399 of the statutes, as affected by 2015 Wisconsin Act 55, is  
4       renumbered 555.399, and 555.399 (1) (am) 2. (intro.), (3) (a), (b) (intro.), (bm), (c) and  
5       (d), (5) (intro.), (b), (c) 1. a. and b. and 2. b. and c., (d) 1. and (e), (5m) and (6) (a), (b)  
6       (intro.), (c), (d), (e), (f) and (g) (intro.) and 1. (intro.), as renumbered, are amended to  
7       read:

8       x 555.399 (1) (am) 2. (intro.) The ~~corporation~~ department may grant exceptions  
9       to the requirement under subd. 1. that a full-time employee means an individual  
10      who, as a condition of employment, is required to work at least 2,080 hours per year  
11      if all of the following apply:

12      x (3) (a) The ~~corporation~~ department may designate not more than 30 enterprise  
13      zones.

14      x (b) (intro.) In determining whether to designate an area under par. (a), the  
15      ~~corporation~~ department shall consider all of the following:

16      x (bm) The ~~corporation~~ department shall specify whether an enterprise zone  
17      designated under par. (a) is located in a tier I county or municipality or a tier II county  
18      or municipality.

19      x (c) The ~~corporation~~ department shall, to the extent possible, give preference to  
20      the greatest economic need.

21      x (d) Notwithstanding pars. (b) and (c), the ~~corporation~~ department shall  
22      designate as enterprise zones at least 3 areas comprising political subdivisions  
23      whose populations total less than 5,000 and at least 2 areas comprising political  
24      subdivisions whose populations total 5,000 or more but less than 30,000. In

1 designating an enterprise zone under this paragraph, the ~~corporation~~ department ✓  
2 may consider indicators of an area's economic need and the effect of designation on  
3 other economic development activities.

4 ✕ (5) CERTIFICATION. (intro.) The ~~corporation~~ department ✓ may certify for tax  
5 benefits any of the following:

6 ✕ (b) A business that relocates to an enterprise zone from outside this state, if the  
7 business offers compensation and benefits to its employees working in the zone for  
8 the same type of work that are at least as favorable as those offered to its employees  
9 working outside the zone, as determined by the ~~corporation~~ department. ✓

10 ✕ (c) 1. a. The business enters into an agreement with the ~~corporation~~ department ✓  
11 department to claim tax benefits only for years during which the business maintains  
12 the increased level of personnel.

13 ✕ b. The business offers compensation and benefits for the same type of work to  
14 its employees working in the enterprise zone that are at least as favorable as those  
15 offered to its employees working in this state but outside the zone, as determined by  
16 the ~~corporation~~ department. ✓

17 ✕ 2. b. The business enters into an agreement with the ~~corporation~~ department ✓  
18 to claim tax benefits only for years during which the business maintains the capital  
19 investment.

20 ✕ c. The business offers compensation and benefits for the same type of work to  
21 its employees working in the zone that are at least as favorable as those offered to  
22 its employees working in this state but outside the zone, as determined by the  
23 ~~corporation~~ department. ✓

24 ✕ (d) 1. The business is a manufacturer with a significant supply chain in the  
25 state, as determined by the ~~corporation~~ department. ✓

1           × (e) A business located in an enterprise zone if the business purchases tangible  
2           personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or  
3           services from Wisconsin vendors, as determined by the ~~corporation~~ department.

4           × (5m) ADDITIONAL TAX BENEFITS FOR SIGNIFICANT CAPITAL EXPENDITURES. If the  
5           ~~corporation~~ department determines that a business certified under sub. (5) makes  
6           a significant capital expenditure in the enterprise zone, the ~~corporation~~ department  
7           may certify the business to receive additional tax benefits in an amount to be  
8           determined by the ~~corporation~~ department, but not exceeding 10 percent of the  
9           business' capital expenditures. The ~~corporation~~ department shall, in a manner  
10          determined by the ~~corporation~~ department, allocate the tax benefits a business is  
11          certified to receive under this subsection over the remainder of the time limit of the  
12          enterprise zone under sub. (4).

13          × (6)(a) The ~~corporation~~ department shall notify the department of revenue  
14          when the ~~corporation~~ department certifies a business to receive tax benefits.

15          (b) (intro.) The ~~corporation~~ department shall revoke a certification under sub.  
16          (5) if the business does any of the following:

17          (c) The ~~corporation~~ department shall notify the department of revenue within  
18          30 days of a revocation under par. (b).

19          × (d) The ~~corporation~~ department may require a business to repay any tax  
20          benefits the business claims for a year in which the business failed to maintain  
21          employment levels or a significant capital investment in property required by an  
22          agreement under sub. (5) (c).

23          × (e) The ~~corporation~~ department shall determine the maximum amount of the  
24          tax credits under ss. 71.07 (3w), 71.28 (3w), and 71.47 (3w) that a certified business  
25          may claim and shall notify the department of revenue of this amount.

1       × (f) The ~~corporation~~ department shall annually verify the information  
2 submitted to the ~~corporation~~ department under ss. 71.07 (3w), 71.28 (3w), or 71.47  
3 (3w).

4       × (g) (intro.) The ~~corporation~~ department shall ~~adopt policies and procedures~~  
5 promulgate rules specifying all of the following:

6       × 1. (intro.) The definitions of a tier I county or municipality and a tier II county  
7 or municipality. The ~~corporation~~ department may consider all of the following  
8 information when establishing the definitions required under this subdivision:

History: 2005 a. 361; 2007 a. 20, 97, 100; 2009 a. 11, 28, 266, 267; 2011 a. 26; 2011 a. 32 s. 3437; Stats. 2011 s. 238.399; 2013 a. 20; 2013 a. 166 ss. 54, 60, 76; 2015 a. 55.

9       **SECTION 381.** 238.3995 of the statutes is renumbered 555.3995, and 555.3995  
10 (1) (b) and (c), (2) (a) (intro.) and 4., (b) (intro.) and 8., (c) 1. and 2. and (d), (3) (a), (b),  
11 (c) and (d) 1. and 2., (4) (a) (intro.) and 10., (am), (ar), (b) 1., (c) (intro.) and (d) and  
12 (5), as renumbered, are amended to read:

13       × 555.3995 (1) (b) “Full-time job” has the meaning given in s. ~~238.30~~ 555.30 (2m).

14       × (c) “Target population” has the meaning given in s. ~~238.30~~ 555.30 (6).

15       × (2) (a) (intro.) Subject to pars. (c) and (e), the ~~corporation~~ department may  
16 designate an area as an airport development zone if the ~~corporation~~ department  
17 determines all of the following:

18       × 4. That the airport development project is not likely to occur or continue  
19 without the ~~corporation~~ department designation of the area as an airport  
20 development zone.

21       × (b) (intro.) In making a determination under par. (a), the ~~corporation~~  
22 department shall consider all of the following:

23       × 8. Any other factors that the ~~corporation~~ department considers relevant.



1           × (c) 1. The ~~corporation~~ department may not designate as an airport development  
2 zone, or as any part of an airport development zone, an area that is located within  
3 the boundaries of an area that is designated as a development zone under s. ~~238.31~~  
4 555.31, as a development opportunity zone under s. ~~238.395~~ 555.395, or as an  
5 enterprise development zone under s. ~~238.397~~ 555.397.

6           × 2. The ~~corporation~~ department shall give the department of transportation the  
7 opportunity to review and comment on any proposed designation under this  
8 subsection and the department of transportation may deny any such designation if  
9 the department of transportation determines that the designation would  
10 compromise the airport's safety or utility. The department of transportation may  
11 also review and comment on any land use or compatibility issues related to any  
12 proposed designation under this subsection.

13           × (d) Notwithstanding pars. (a) to (c), and except as provided in par. (e), the  
14 ~~corporation~~ department shall designate as an airport development zone the area  
15 within the boundaries of Adams, Fond du Lac, Green Lake, Juneau, Langlade,  
16 Lincoln, Marathon, Marquette, Menominee, Oneida, Portage, Price, Shawano,  
17 Taylor, Waupaca, Waushara, Winnebago, Wood, and Vilas counties.

18           × (3) (a) When the ~~corporation~~ department designates an area as an airport  
19 development zone, the ~~corporation~~ department shall specify the length of time, not  
20 to exceed 84 months, that the designation is effective, subject to par. (d). The  
21 ~~corporation~~ department shall notify each person certified for tax benefits in an  
22 airport development zone, the department of revenue, the department of  
23 transportation, the Wisconsin Housing and Economic Development Authority, and  
24 the governing body of each county, city, village, town, and federally recognized

1 American Indian tribe or band in which territory of the airport development zone is  
2 located of the designation of and expiration date of the airport development zone.

3 ✕(b) When the ~~corporation~~ department designates an area as an airport  
4 development zone, the ~~corporation~~ department shall establish a limit, not to exceed  
5 \$3,000,000, for tax benefits applicable to the airport development zone, except that  
6 the ~~corporation~~ department shall limit the amount of tax benefits applicable to the  
7 airport development zone designated under sub. (2) (d) to \$750,000. The total tax  
8 benefits applicable to all airport development zones may not exceed \$9,000,000, less  
9 any amount allocated to technology zones under s. ~~238.23~~ 555.23 (2) (b) and to  
10 agricultural development zones under s. ~~238.398~~ 555.398 (2) (b), and except that the  
11 total amount allocated to all technology zones under s. ~~238.23~~ 555.23 (2) (b) and to  
12 all agricultural development zones under s. ~~238.398~~ 555.398 (2) (b), may not exceed  
13 \$6,000,000. The ~~corporation~~ department may not reallocate amounts as provided  
14 under this paragraph on or after January 1, 2010, except that the ~~corporation~~  
15 department may, after 48 months from the month of any designation under this  
16 section, evaluate the area designated as an airport development zone and reallocate  
17 the amount of available tax benefits.

18 ✕(c) Annually, the ~~corporation~~ department shall estimate the amount of forgone  
19 state revenue because of tax benefits claimed by persons in each airport development  
20 zone.

21 ✕(d) 1. Notwithstanding the length of time specified by the ~~corporation~~  
22 department under par. (a), the designation of an area as an airport development zone  
23 shall expire 90 days after the day on which the ~~corporation~~ department determines  
24 that the forgone tax revenues estimated under par. (c) will equal or exceed the limit  
25 established for the airport development zone.

1           × 2. The ~~corporation~~ department shall immediately notify each person certified  
2 for tax benefits in an airport development zone, the department of revenue, the  
3 department of transportation, the Wisconsin Housing and Economic Development  
4 Authority, and the governing body of each county, city, village, town, and federally  
5 recognized American Indian tribe or band in which territory of the airport  
6 development zone is located of a change in the expiration date of the airport  
7 development zone under this paragraph.

8           × (4) (a) (intro.) A person that intends to operate a place of business in an airport  
9 development zone may submit to the ~~corporation~~ department an application and a  
10 business plan. The business plan shall include all of the following:

11           ×10. Any other information required by the ~~corporation~~ department or the  
12 department of revenue.

13           × (am) A person that intends to operate a business in the airport development  
14 zone designated under sub. (2) (d) may submit to the ~~corporation~~ department an  
15 application and a business plan that includes all of the information required under  
16 par. (a). In approving business plans submitted under this paragraph, the  
17 ~~corporation~~ department shall give higher priority to airport development projects  
18 located or proposed to be located in areas that have a low median household income,  
19 as determined by the ~~corporation~~ department.

20           ×(ar) The ~~corporation~~ department may not accept or approve any applications  
21 or business plans submitted under par. (a) on or after March 6, 2009.

22           × (b) 1. Except as provided in subd. 2., if the ~~corporation~~ department approves  
23 a business plan under par. (a) or (am), the ~~corporation~~ department shall certify the  
24 person as eligible for tax benefits. The ~~corporation~~ department shall notify the  
25 department of revenue within 30 days of certifying a person under this paragraph.

1           ×(c) (intro.) The ~~corporation~~ department shall revoke a person's certification  
2 under par. (b) when the designation of the applicable airport development zone  
3 expires or if the person does any of the following:

4           ×(d) The ~~corporation~~ department shall notify the department of revenue within  
5 30 days after revoking a certification under par. (c).

6           ×(5) VERIFICATION OF INFORMATION. The ~~corporation~~ department annually shall  
7 verify information submitted to the ~~corporation~~ department under ss. 71.07 (2dm)  
8 and (2dx), 71.28 (1dm) and (1dx), and 71.47 (1dm) and (1dx) as it relates to airport  
9 development zones.

10 **History:** 2005 a. 487; 2007 a. 96 s. 131; 2007 a. 183; 2009 a. 2; 2011 a. 32 s. 3438; Stats. 2011 s. 238.3995.

**SECTION 382.** 281.60 (6) of the statutes is amended to read:

11           ×281.60 (6) PRIORITY LIST. The department shall establish a priority list that  
12 ranks each land recycling loan program project. The department shall promulgate  
13 rules for determining project rankings based on the potential of projects to reduce  
14 environmental pollution and threats to human health and, for sites and facilities  
15 that are not landfills, the extent to which projects will prevent the development of  
16 undeveloped land by making land available for redevelopment after a cleanup is  
17 conducted. Before the department establishes the priority list, the department shall  
18 consider the recommendations of the department of administration and the  
19 ~~Wisconsin Economic Development Corporation~~ department of economic opportunity.

20 **History:** 1997 a. 27, 237; 1999 a. 9; 2001 a. 16, 30; 2009 a. 28; 2011 a. 32; 2015 a. 55.

**SECTION 383.** 281.75 (4) (b) 3. of the statutes is amended to read:

21           281.75 (4) (b) 3. An authority created under subch. II of ch. 114 or ch. 231, 233,  
22 234, or 237, or 238.

23 **History:** 1983 a. 410; 1985 a. 22, 29; 1989 a. 31; 1991 a. 39; 1993 a. 413; 1995 a. 27 ss. 4208 to 4210, 9116 (5); 1995 a. 227 s. 401; Stats. 1995 s. 281.75;  
1997 a. 27; 2001 a. 16; 2005 a. 123, 335; 2007 a. 20; 2009 a. 28; 2011 a. 7, 10, 32; 2013 a. 1.

**SECTION 384.** 285.59 (1) (b) of the statutes is amended to read:

1           × 285.59 (1) (b) “State agency” means any office, department, agency, institution  
2 of higher education, association, society, or other body in state government created  
3 or authorized to be created by the constitution or any law which is entitled to expend  
4 moneys appropriated by law, including the legislature and the courts, the Wisconsin  
5 Housing and Economic Development Authority, the Bradley Center Sports and  
6 Entertainment Corporation, the University of Wisconsin Hospitals and Clinics  
7 Authority, the Fox River Navigational System Authority, the Wisconsin Aerospace  
8 Authority, the ~~Wisconsin Economic Development Corporation~~, and the Wisconsin  
9 Health and Educational Facilities Authority.

**History:** 1989 a. 284; 1991 a. 97; 1993 a. 243; 1995 a. 227 s. 509; Stats. 1995 s. 285.59; 1997 a. 27; 2001 a. 16; 2005 a. 335; 2009 a. 28; 2011 a. 7, 10; 2013 a. 166 s. 77.

10           **SECTION 385.** 292.11 (7) (d) 1m. b. of the statutes is amended to read:

11           × 292.11 (7) (d) 1m. b. An area designated by the local governmental unit if the  
12 area consists of 2 or more properties affected by a contiguous region of groundwater  
13 contamination or contains 2 or more properties that are brownfields, as defined in  
14 s. ~~238.13~~ 555.13 (1) (a).

**History:** 1995 a. 227 ss. 700, 703 to 707, 710, 993; 1997 a. 27, 35; 1999 a. 9; 1999 a. 150 s. 672; 2001 a. 16, 30; 2007 a. 20; 2009 a. 28, 42; 2011 a. 32; 2013 a. 20.

15           **SECTION 386.** 292.255 of the statutes is amended to read:

16           × **292.255 Report on brownfield efforts.** The department of natural  
17 resources, the department of administration, and the ~~Wisconsin Economic~~  
18 ~~Development Corporation~~ department of economic opportunity shall submit a report  
19 evaluating the effectiveness of this state’s efforts to remedy the contamination of,  
20 and to redevelop, brownfields, as defined in s. ~~238.13~~ (1) (a) 555.13 (1) (a).

**History:** 1999 a. 9, 84; 2007 a. 20; 2011 a. 32.

21           **SECTION 387.** 292.63 (4) (cc) 2. b. of the statutes is amended to read:

22           × 292.63 (4) (cc) 2. b. An applicant that is engaged in the expansion or  
23 redevelopment of brownfields, as defined in s. ~~238.13~~ 555.13 (1) (a), if federal or state

1 financial assistance other than under this section, has been provided for that  
2 expansion or redevelopment.

**History:** 1987 a. 399; 1989 a. 31, 254, 255; 1991 a. 39, 82, 269; 1993 a. 16, 301, 416, 491; 1995 a. 27 ss. 3665 to 3683m, 9116 (5); 1995 a. 227, 247, 378, 417; 1997 a. 27, 35, 237, 252, 283; 1999 a. 9, 185; 2001 a. 16, 109; 2003 a. 33; 2005 a. 75; 2007 a. 20, 145; 2009 a. 28, 240; 2011 a. 32; 2013 a. 20 ss. 1634 to 1706; Stats. 2013 s. 292.63; 2013 a. 173 s. 33; 2015 a. 55.

3 **SECTION 388.** Chapter 555 (title) of the statutes is created to read:

4 **CHAPTER 555**

5 **DEPARTMENT OF ECONOMIC OPPORTUNITY**

6 \ **SECTION 389.** 555.01 (1) of the statutes is created to read:

7 × 555.01 (1) "Department" means the department of economic opportunity.

8 **SECTION 390.** 555.01 (3) of the statutes is created to read:

9 × 555.01 (3) "Secretary" means the secretary of economic opportunity.

10 **SECTION 391.** 555.07 (1)(i) of the statutes is created to read:

11 555.07 (1) (i) The number of businesses or other persons against whom the  
12 department, or the Wisconsin Economic Development Corporation under ch. 238,  
13 2013 stats., has initiated an action because the business or other person is not in  
14 compliance with contract requirements under an economic development program  
15 under this chapter, and the total dollar amount that has been recovered to date as  
16 a result of those actions.

17 **SECTION 392.** 555.095 of the statutes is created to read:

18 × **555.095 Contract terms.** All terms of each contract the department executes  
19 shall be in compliance with state law at the time the contract is executed.

20 **SECTION 393.** 555.12 (1) (a) of the statutes is created to read:

21 × 555.12 (1) (a) "Full-time job" has the meaning given in s. 555.30 (2m).

22 **SECTION 394.** 555.12 (2) (b) of the statutes is created to read:

23 × 555.12 (2) (b) Requires the person to repay all or a portion of, as specified in  
24 the agreement, the grant, loan, or tax benefits if, within 5 years after receiving the

1 grant or loan or being certified to receive tax benefits, the total number of employees  
2 the person employs in full-time jobs in this state falls below the average number of  
3 employees the person employed in full-time jobs in this state during the <sup>2</sup>two years  
4 immediately prior to the person receiving the grant or loan or certification to receive  
5 tax benefits. The department shall refer any claim for damages under this  
6 paragraph to the department of justice for collection.

7 **SECTION 395.** 555.12 (2) (c) of the statutes is created to read:

8 × 555.12 (2) (c) Requires the person to repay all or a portion of, as specified in the  
9 agreement, the grant, loan, or tax benefits if, within 5 years after the contract terms  
10 related to the grant, loan, or tax benefits have been completed, the person eliminates  
11 any full-time job in this state that was created as a result of the grant, loan, or tax  
12 benefits. The department shall refer any claim for damages under this paragraph  
13 to the department of justice for collection.

14 **SECTION 396.** 555.121 of the statutes is created to read:

15 × **555.121 Verification of information.** If the department is required under  
16 this chapter to verify information submitted to it by a person who has been awarded  
17 a grant, loan, or tax credit, the department shall independently review the person's  
18 relevant records, including, if applicable, payroll records and audited statements of  
19 capital expenditures.

20 **SECTION 397.** 555.122 of the statutes is created to read:

21 × **555.122 Background checks.** (1) Before the department executes a contract  
22 awarding a grant or loan or tax benefits to a person under this chapter, the  
23 department shall conduct a background check of the person that includes  
24 information concerning the person's business performance and a review of any legal  
25 proceedings in which the person is or was a party.





1 (f) Nine members nominated by the governor, and with the advice and consent  
2 of the senate, appointed, for staggered 3-year terms. The members appointed under  
3 this subsection shall represent regional and local economic development agencies,  
4 private business, and other related stakeholder groups.

5 (g) The secretaries of administration, revenue, and workforce development,  
6 who shall serve as nonvoting members.

7 (2) The board shall select a chief executive officer subject to the approval of the  
8 governor. The chief executive officer shall serve at the pleasure of the board and shall  
9 receive such compensation as may be determined by the board. The chief executive  
10 officer shall select a chief operating officer and chief financial officer who shall serve  
11 at the pleasure of the chief executive officer.

12 × **555.43 Corporation duties.** The Badger Innovation Corporation shall, as a  
13 condition of receiving the payments under s. 555.44 (2), contract with the  
14 department to do all of the following:

15 (a) Develop and implement economic programs to provide business support and  
16 expertise and financial assistance to companies that are investing and creating jobs  
17 in Wisconsin and to support new business start-ups and business expansion and  
18 growth in Wisconsin.

19 (b) Conduct foreign trade missions, business siting promotion, international  
20 business development, and marketing.

21 (c) Create industry cluster development strategies.

22 **555.44 State aid.** The Badger Innovation Corporation may receive the  
23 payments under sub. (2) if each of the following is satisfied:

24 (a) The articles of incorporation state that the purpose of the corporation is to  
25 carry out the economic development activities specified under s. 555.43 and that, if

1 the corporation dissolves or discontinues economic development activities in this  
2 state, the corporation shall in good faith take all reasonable measures to transfer or  
3 assign the corporation's assets to an entity whose purpose is to advance economic  
4 development in this state.

5 (b) The corporation initially adopts the bylaws drafted by the department  
6 under s. 555.41 (2) and maintains the method of selection and composition of the  
7 board of directors required under s. 555.42. 16.35 (3) (b)

8 (c) The requirements under sections 555.42 and 555.43 are met.

9 (d) The corporation permits public inspection and copying of any record of the  
10 corporation, as defined in s. 19.32 (1), to the same extent as <sup>is</sup> required of, and subject  
11 to the same terms and enforcement provisions that apply to, an authority under  
12 subch. II of ch. 19. (2)

13 (e) The corporation provides public access to its meetings to the same extent  
14 as is required of, and subject to the same terms and enforcement provisions that  
15 apply to, a governmental body under subch. V of ch. 19.

16 (f) The corporation fully cooperates with the legislative audit bureau for  
17 purposes of the audits under s. 13.94 (1) (ds), including by providing the employees  
18 of the legislative audit bureau with access to all of the corporation's records.

19 (2) The secretary of administration shall pay aid under s. 20.505 (1) (zr) to the  
20 corporation in installments, as determined by the secretary and authorized under  
21 this subchapter.

22 **SECTION 399. Effective dates.** This act takes effect on the effective date of the  
23 transitional plan stated in the notice provided to the legislative reference bureau  
24 under section 16.35 (2) (b) 3. of the statutes, as created by this act, except as follows:

1           (1) CREATION OF ECONOMIC DEVELOPMENT TRANSITION COUNCIL. The creation of  
2 sections 15.107<sup>✓</sup> (20) and 16.35<sup>✓</sup> of the statutes takes effect on the day after publication.

3           (2) ACT INEFFECTIVE. If the notice specified in section 16.35<sup>✓</sup> (2) (b) 3. of the  
4 statutes is not provided to the legislative reference bureau before July 1, 2018, the  
5 repeal of sections 15.107<sup>✓</sup> (20) and 16.35<sup>✓</sup> of the statutes takes effect on July 1, 2018,<sup>↑</sup>  
6 and this act, except for this subsection, shall be ineffective in its entirety.

7

(END)

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2015-2016 DRAFTING INSERT  
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**SECTION 1.** 71.07 (2dx) (b) 3. of the statutes, as affected by 2015 Wisconsin Act 55, is amended to read:

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71.07 (2dx) (b) 3. The amount determined by multiplying the amount determined under s. ~~238.385~~ 555.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

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History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

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**SECTION 2.** 71.07 (2dx) (b) 4. of the statutes, as affected by 2015 Wisconsin Act 55, <sup>and 5.</sup> <sup>please</sup> is amended to read:

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71.07 (2dx) (b) 4. The amount determined by multiplying the amount determined under s. ~~238.385~~ 555.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. ~~238.385~~ 555.385, 2013 stats., or s. 560.785, 2009 stats., in an enterprise development zone under s. ~~238.397~~ 555.397, 2013 stats., or s. 560.797, 2009 stats., and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

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History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

END INSERT 38-11

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1           **SECTION 3.** 71.07 (3y) (a) 1. of the statutes, as created by 2015 Wisconsin Act  
2           55, is amended to read:

3           ×71.07 (3y) (a) 1. "Claimant" means a person certified to receive tax benefits  
4           under s. ~~238.308~~ 555.308.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

5           **SECTION 4.** 71.07 (3y) (a) 2. of the statutes, as created by 2015 Wisconsin Act  
6           55, is amended to read:

7           × 71.07 (3y) (a) 2. "Eligible employee" has the meaning given in s. ~~238.308~~  
8           555.308 (1) (a) [s. 238.308 (1)].

NOTE: NOTE: The correct cross-reference is shown in brackets. Corrective legislation is pending.

NOTE: History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

9           **SECTION 5.** 71.07 (3y) (b) (intro.) of the statutes, as created by 2015 Wisconsin  
10          Act 55, is amended to read:

11          × 71.07 (3y) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
12          subsection and s. ~~238.308~~ 555.308, for taxable years beginning after December 31,  
13          2015, a claimant may claim as a credit against the tax imposed under ss. 71.02 and  
14          71.08 all of the following:

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

15          **SECTION 6.** 71.07 (3y) (b) 1. of the statutes, as created by 2015 Wisconsin Act  
16          55, is amended to read:

17          ×71.07 (3y) (b) 1. The amount of wages that the claimant paid to an eligible  
18          employee in the taxable year, not to exceed 10 percent of such wages, as determined

1 by the ~~Wisconsin Economic Development Corporation~~ department of economic  
2 opportunity under s. ~~238.308~~ 555.308.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

3 **SECTION 7.** 71.07 (3y) (b) 2. of the statutes, as created by 2015 Wisconsin Act  
4 55, is amended to read:

5 ~~×~~ 71.07 (3y) (b) 2. In addition to any amount claimed for an eligible employee  
6 under subd. 1., the amount of wages that the claimant paid to the eligible employee  
7 in the taxable year, not to exceed 5 percent of such wages, if the eligible employee is  
8 employed in an economically distressed area, as determined by the ~~Wisconsin~~  
9 ~~Economic Development Corporation~~ department of economic opportunity.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

10 **SECTION 8.** 71.07 (3y) (b) 3. of the statutes, as created by 2015 Wisconsin Act  
11 55, is amended to read:

12 ~~×~~ 71.07 (3y) (b) 3. The amount of training costs that the claimant incurred under  
13 s. ~~238.308~~ 555.308 (4) (a) 3., not to exceed 50 percent of such costs, as determined by  
14 the ~~Wisconsin Economic Development Corporation~~ department of economic  
15 opportunity.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n) (a) (intro.), (9m) (cn).

16 **SECTION 9.** 71.07 (3y) (b) 4. of the statutes, as created by 2015 Wisconsin Act  
17 55, is amended to read:

18 ~~×~~ 71.07 (3y) (b) 4. The amount of the personal property investment, not to exceed  
19 3 percent of such investment, and the amount of the real property investment, not  
20 to exceed 5 percent of such investment, in a capital investment project that satisfies

1 s. ~~238.308~~ 555.308 (4) (a) 4., as determined by the ~~Wisconsin Economic Development~~  
2 ~~Corporation~~ department of economic opportunity.

**History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27  
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,  
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;  
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n)  
(a) (intro.), (9m) (cn).

3 **SECTION 10.** 71.07 (3y) (b) 5. of the statutes, as created by 2015 Wisconsin Act  
4 55, is amended to read:

5 ~~71.07 (3y)~~ (b) 5. An amount, as determined by the ~~Wisconsin Economic~~  
6 ~~Development Corporation~~ department of economic opportunity under s. ~~238.308~~  
7 555.308 (4) (a) 5., equal to a percentage of the amount of wages that the claimant paid  
8 to an eligible employee in the taxable year if the position in which the eligible  
9 employee was employed was created or retained in connection with the claimant's  
10 location or retention of the claimant's corporate headquarters in Wisconsin and the  
11 job duties associated with the eligible employee's position involve the performance  
12 of corporate headquarters functions.

**History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27  
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,  
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;  
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n)  
(a) (intro.), (9m) (cn).

13 **SECTION 11.** 71.07 (3y) (c) 2. of the statutes, as created by 2015 Wisconsin Act  
14 55, is amended to read:

15 ~~71.07 (3y)~~ (c) 2. No credit may be allowed under this subsection unless the  
16 claimant includes with the claimant's return a copy of the claimant's certification for  
17 tax benefits under s. ~~238.308~~ 555.308.

**History:** 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27  
ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135,  
183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401;  
2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; 2015 a. 55; s. 35.17 correction in (2dx) (a) 3., 5., (3q) (b) (intro.), (5n)  
(a) (intro.), (9m) (cn).

END INSERT 48-16

INSERT 66-8

1 SECTION 12. 71.28 (3y) (a) 1. of the statutes, as created by 2015 Wisconsin Act  
2 55, is amended to read:

3 x 71.28 (3y) (a) 1. "Claimant" means a person certified to receive tax benefits  
4 under s. ~~238.308~~ 555.308.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (e) 2., (6) (cn).

5 SECTION 13. 71.28 (3y) (a) 2. of the statutes, as created by 2015 Wisconsin Act  
6 55, is amended to read:

7 x 71.28 (3y) (a) 2. "Eligible employee" has the meaning given in s. ~~238.308~~  
8 ~~555.308~~ (1) (a) [s. 238.308 (1)].

NOTE: NOTE: The correct cross-reference is shown in brackets. Corrective legislation is pending. NOTE:

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (e) 2., (6) (cn).

9 SECTION 14. 71.28 (3y) (b) (intro.) of the statutes, as created by 2015 Wisconsin  
10 Act 55, is amended to read:

11 x 71.28 (3y) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
12 subsection and s. ~~238.308~~ 555.308, for taxable years beginning after December 31,  
13 2015, a claimant may claim as a credit against the tax imposed under s. 71.23 all of  
14 the following:

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (e) 2., (6) (cn).

15 SECTION 15. 71.28 (3y) (b) 1. of the statutes, as created by 2015 Wisconsin Act  
16 55, is amended to read:

17 x 71.28 (3y) (b) 1. The amount of wages that the claimant paid to an eligible  
18 employee in the taxable year, not to exceed 10 percent of such wages, as determined  
19 by the ~~Wisconsin Economic Development Corporation~~ department of economic  
20 opportunity under s. ~~238.308~~ 555.308.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487;



2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (ldx) (a) 3., 5, (e) 2., (6) (cn).

1       **SECTION 16. 71.28 (3y) (b) 2.** of the statutes, as created by 2015 Wisconsin Act  
2       55, is amended to read:

3           × **71.28 (3y) (b) 2.** In addition to any amount claimed for an eligible employee  
4       under subd. 1., the amount of wages that the claimant paid to the eligible employee  
5       in the taxable year, not to exceed 5 percent of such wages, if the eligible employee is  
6       employed in an economically distressed area, as determined by the Wisconsin  
7       Economic Development Corporation department of economic opportunity.

**History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (ldx) (a) 3., 5, (e) 2., (6) (cn).

8       **SECTION 17. 71.28 (3y) (b) 3.** of the statutes, as created by 2015 Wisconsin Act  
9       55, is amended to read:

10           × **71.28 (3y) (b) 3.** The amount of training costs that the claimant incurred under  
11       s. ~~238.308~~ 555.308 (4) (a) 3., not to exceed 50 percent of such costs, as determined by  
12       the Wisconsin Economic Development Corporation department of economic  
13       opportunity.

**History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (ldx) (a) 3., 5, (e) 2., (6) (cn).

14       **SECTION 18. 71.28 (3y) (b) 4.** of the statutes, as created by 2015 Wisconsin Act  
15       55, is amended to read:

16           × **71.28 (3y) (b) 4.** The amount of the personal property investment, not to exceed  
17       3 percent of such investment, and the amount of the real property investment, not  
18       to exceed 5 percent of such investment, in a capital investment project that satisfies  
19       s. ~~238.308~~ 555.308 (4) (a) 4., as determined by the Wisconsin Economic Development  
20       Corporation department of economic opportunity.

**History:** 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (ldx) (a) 3., 5, (e) 2., (6) (cn).

1           **SECTION 19.** 71.28 (3y) (b) 5. of the statutes, as created by 2015 Wisconsin Act  
2           55, is amended to read:

3           × 71.28 (3y) (b) 5. An amount, as determined by the Wisconsin Economic  
4           Development Corporation department of economic opportunity under s. ~~238.308~~  
5           555.308 (4) (a) 5., equal to a percentage of the amount of wages that the claimant paid  
6           to an eligible employee in the taxable year if the position in which the eligible  
7           employee was employed was created or retained in connection with the claimant's  
8           location or retention of the claimant's corporate headquarters in Wisconsin and the  
9           job duties associated with the eligible employee's position involve the performance  
10          of corporate headquarters functions.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (e) 2., (6) (cn).

11          **SECTION 20.** 71.28 (3y) (c) 2. of the statutes, as created by 2015 Wisconsin Act  
12          55, is amended to read:

13          × 71.28 (3y) (c) 2. No credit may be allowed under this subsection unless the  
14          claimant includes with the claimant's return a copy of the claimant's certification for  
15          tax benefits under s. ~~238.308~~ 555.308.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145, 165; 2013 a. 166 ss. 26, 77; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (e) 2., (6) (cn).

**END INSERT 66-8**

**INSERT 83-14**

16          **SECTION 21.** 71.47 (3y) (a) 1. of the statutes, as created by 2015 Wisconsin Act  
17          55, is amended to read:

18          × 71.47 (3y) (a) 1. "Claimant" means a person certified to receive tax benefits  
19          under s. ~~238.308~~ 555.308.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

1           **SECTION 22.** 71.47 (3y) (a) 2. of the statutes, as created by 2015 Wisconsin Act  
2           55, is amended to read:

3           × 71.47 (3y) (a) 2. "Eligible employee" has the meaning given in s. 238.308  
4           555.308 (1) (a) [s. 238.308 (1)].

NOTE: NOTE: The correct cross-reference is shown in brackets. Corrective legislation is pending. NOTE:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

5           **SECTION 23.** 71.47 (3y) (b) (intro.) of the statutes, as created by 2015 Wisconsin  
6           Act 55, is amended to read:

7           × 71.47 (3y) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
8           subsection and s. 238.308 555.308, for taxable years beginning after December 31,  
9           2015, a claimant may claim as a credit against the tax imposed under s. 71.43 all of  
10          the following:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

11          **SECTION 24.** 71.47 (3y) (b) 1. of the statutes, as created by 2015 Wisconsin Act  
12          55, is amended to read:

13          × 71.47 (3y) (b) 1. The amount of wages that the claimant paid to an eligible  
14          employee in the taxable year, not to exceed 10 percent of such wages, as determined  
15          by the ~~Wisconsin Economic Development Corporation~~ department of economic  
16          opportunity under s. 238.308 555.308.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

17          **SECTION 25.** 71.47 (3y) (b) 2. of the statutes, as created by 2015 Wisconsin Act  
18          55, is amended to read:

19          × 71.47 (3y) (b) 2. In addition to any amount claimed for an eligible employee  
20          under subd. 1., the amount of wages that the claimant paid to the eligible employee  
21          in the taxable year, not to exceed 5 percent of such wages, if the eligible employee is

1 employed in an economically distressed area, as determined by the ~~Wisconsin~~  
2 ~~Economic Development Corporation~~ department of economic opportunity.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

3 **SECTION 26.** 71.47 (3y) (b) 3. of the statutes, as created by 2015 Wisconsin Act  
4 55, is amended to read:

5 × 71.47 (3y) (b) 3. The amount of training costs that the claimant incurred under  
6 s. ~~238.308~~ 555.308 (4) (a) 3., not to exceed 50 percent of such costs, as determined by  
7 the ~~Wisconsin Economic Development Corporation~~ department of economic  
8 opportunity.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

9 **SECTION 27.** 71.47 (3y) (b) 4. of the statutes, as created by 2015 Wisconsin Act  
10 55, is amended to read:

11 × 71.47 (3y) (b) 4. The amount of the personal property investment, not to exceed  
12 3 percent of such investment, and the amount of the real property investment, not  
13 to exceed 5 percent of such investment, in a capital investment project that satisfies  
14 s. ~~238.308~~ 555.308 (4) (a) 4., as determined by the ~~Wisconsin Economic Development~~  
15 ~~Corporation~~ department of economic opportunity.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

16 **SECTION 28.** 71.47 (3y) (b) 5. of the statutes, as created by 2015 Wisconsin Act  
17 55, is amended to read:

18 × 71.47 (3y) (b) 5. An amount, as determined by the ~~Wisconsin Economic~~  
19 ~~Development Corporation~~ department of economic opportunity under s. ~~238.308~~  
20 555.308 (4) (a) 5., equal to a percentage of the amount of wages that the claimant paid  
21 to an eligible employee in the taxable year if the position in which the eligible

1 employee was employed was created or retained in connection with the claimant's  
 2 location or retention of the claimant's corporate headquarters in Wisconsin and the  
 3 job duties associated with the eligible employee's position involve the performance  
 4 of corporate headquarters functions.

**History:** 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

5 **SECTION 29. 71.47 (3y) (c) 2.** of the statutes, as created by 2015 Wisconsin Act  
 6 55, is amended to read:

7 ~~71.47 (3y) (c) 2.~~ 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. ~~238.308~~ 555.308.

**History:** 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 20, 62, 116, 145; 2015 a. 55; s. 35.17 correction in (1dx) (a) 3., 5, (1dx) (e) 2., (6) (cn).

**END INSERT 83-14**

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3225/P1dn  
MPG&AJM:amn

October 1, 2015

Senator Lassa:

Please review this draft carefully to ensure that it is consistent with your intent. We have a few comments and questions:

1. We did not include "Wisconsin" in the name of the new Department of Economic Opportunity because each department created under ch. 15 already has "State of Wisconsin" in its name. See s. 15.02 (2), stats.
2. We created new PR appropriations for the Department of Economic Opportunity to expend moneys it receives as gifts, grants, or proceeds and moneys it receives as fees and repayments of grants and loans. Relying on the general language of the existing appropriation from the economic development fund, s. 20.192 (1) (r), renumbered s. 20.143 (1) (r) in the draft, we did not create any new appropriations for existing economic development programs, such as the main street program or the program for making grants to regional economic development organizations. If you wish to create such appropriations in the draft, please let us know.
3. With respect to the membership of the transition council, do you wish to have the gubernatorial appointees subject to senate confirmation? Also, Is it consistent with your intent to require that the transition council members appointed by legislative members be representatives of local and regional economic development agencies, in addition to the gubernatorial appointees? If not, let us know, and I will redraft.
4. Rather than having the transition plan be submitted to the governor 12 months after the bill's publication date, you may instead want to include a specific date for submission of the plan to the governor, such as September 1, 2016, to ensure that the plan is submitted sufficiently in advance of submission of the 2017-19 executive budget to the legislature.
5. With respect to the exemptions under s. 19.56 (3), adding the Department of Economic Opportunity to those exemptions, as is done in the draft, is consistent with the treatment of the former Department of Commerce under the 2009 statutes. Please let us know if it is inconsistent with your intent. Also, please let us know if you would like to add the Badger Innovation Corporation to the exemptions or would like to discuss the exemptions.
6. The draft retains the additional independent audit requirement for the Department of Economic Opportunity that applies for WEDC under current law, under s. 238.07 (4). Please let us know if that is not consistent with your intent.

Please to not hesitate to contact us with any questions.

Thank you.

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## Gallagher, Michael

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**From:** Knickelbine, Mark  
**Sent:** Thursday, October 08, 2015 12:25 PM  
**To:** Gallagher, Michael  
**Cc:** McKean, Aaron; Egerer, Matt; Friedl, Cathy  
**Subject:** Drafter's Note to LRB - 3225/P1

Mike and Aaron:

I'll respond to your note by number; if I don't address something here, whatever you've done is good with us.

3. To clarify our instructions on the Transition Council: the members do not require Senate approval. The Governor's appointees must include individuals with local and regional economic development experience, but not all of his appointees must meet this requirement. The Legislative appointees do not need to meet this requirement. ✓
4. Our intent is that the plan be included in the next executive budget after the plan is finished. We have left the dates open ended to take into account that the plan may take longer than 12 months to create and that Joint Finance may approve extensions of that deadline if the Council requests them. ✓
6. I'm presuming this is the additional independent audit that was established for WEDC in the 2013 budget bill. An independent financial audit does not seem appropriate for a state agency, which is subject to LAB audit and state financial controls. Given that BIC will not be allocating economic development grants, and is also subject to LAB audit, it probably does not require a statutorily-mandated independent financial audit either. So let's remove this requirement. ✓

Please do up one more P-draft that we'll get sign-off on before we move to a final draft. Thank you!

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