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1           **SECTION 50.** 20.192 (1) (m) of the statutes is renumbered 20.143 (1) (m) and  
2 amended to read:

3           20.143 (1) (m) *Federal aid; programs.* All moneys received from the federal  
4 government as authorized by the governor under s. 16.54 and all moneys transferred  
5 under 2011 Wisconsin Act 32, section 9210 (3), for the purposes of funding programs  
6 administered by the Wisconsin Economic Development Corporation department of  
7 economic opportunity.

8           **SECTION 51.** 20.192 (1) (r) of the statutes, as affected by 2015 Wisconsin Act 55,  
9 is renumbered 20.143 (1) (r) and amended to read:

10           20.143 (1) (r) *Economic development fund; operations and programs.* From the  
11 economic development fund, as a continuing appropriation, the amounts in the  
12 schedule for the operations of the Wisconsin Economic Development Corporation  
13 department of economic opportunity and for funding the economic development  
14 programs it administers.

15           **SECTION 52.** 20.192 (1) (s) of the statutes is renumbered 20.143 (1) (s) and  
16 amended to read:

17           20.143 (1) (s) *Brownfield site assessment grants.* Biennially, from the  
18 environmental fund, the amounts in the schedule for brownfield site assessment  
19 grants under s. ~~238.133~~ 555.133.

20           **SECTION 53.** 20.370 (2) (mr) of the statutes is amended to read:

21           20.370 (2) (mr) *General program operations — brownfields.* From the  
22 environmental fund, the amounts in the schedule for administration of activities  
23 related to brownfields, as defined in s. ~~238.13~~ 555.13 (1) (a).

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

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

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

4           20.505 (1) (zr) *Badger Innovation Corporation*. As a continuing appropriation,  
5 from the economic development fund, the amounts in the schedule for the payments  
6 to the Badger Innovation Corporation under s. 555.44 (2).

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

8           23.167 (2) (intro.) The department, in consultation with the ~~Wisconsin~~  
9 ~~Economic Development Corporation~~ department of economic opportunity, shall do  
10 all of the following for each economic development program administered by the  
11 department:

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

13           23.169 (1) The department shall coordinate any economic development  
14 assistance with the ~~Wisconsin Economic Development Corporation~~ department of  
15 economic opportunity.

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

17           23.169 (2) Annually, no later than October 1, the department shall submit to  
18 the joint legislative audit committee and to the appropriate standing committees of  
19 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
20 development programs, as defined in s. 23.167 (1), administered by the department.  
21 The report shall include all of the information required under s. ~~238.07 (2)~~ 555.07 (2).  
22 The department shall collaborate with the ~~Wisconsin Economic Development~~  
23 ~~Corporation~~ department of economic opportunity to make readily accessible to the  
24 public on an Internet-based system the information required under this section.

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

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1           25.17 (70) (d) Comments solicited from the ~~chief executive officer of the~~  
2           ~~Wisconsin Economic Development Corporation~~ secretary of economic opportunity  
3           and received by the board on or before November 30 of the year of submittal.

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

5           25.17 (72) Appoint the board's representatives to the committee under s.  
6           ~~16.295 555.155~~ (3) (a).

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

8           26.37 (1) (b) Establish an implementation committee for the consortium.  
9           Members of the committee may include one or more representatives from the  
10          department of natural resources, the ~~Wisconsin Economic Development Corporation~~  
11          department of economic opportunity, and the forest products industry.

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

13          26.37 (2) The department of natural resources may not expend moneys from  
14          the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the  
15          department of natural resources and the ~~Wisconsin Economic Development~~  
16          ~~Corporation~~ department of economic opportunity first submit to the joint committee  
17          on finance the plan required under sub. (1). If the cochairpersons of the joint  
18          committee on finance do not notify the department of natural resources within 14  
19          working days after the date of the submittal of the plan that the committee has  
20          scheduled a meeting to review the plan, the plan may be implemented and moneys  
21          may be expended as proposed by the department of natural resources. If, within 14  
22          days after the date of the submittal of the plan, the cochairpersons of the committee  
23          notify the department of natural resources that the committee has scheduled a  
24          meeting to review the plan, moneys may be expended only after the plan has been  
25          approved by the committee.

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

2           30.121 (3w) (b) The boathouse is located on land zoned exclusively for  
3 commercial or industrial purposes or the boathouse is located on a brownfield, as  
4 defined in s. ~~238.13~~ 555.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3)  
5 (a).

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

7           36.09 (1) (am) (intro.) The board, in consultation with the ~~Wisconsin Economic~~  
8 ~~Development Corporation~~ department of economic opportunity, shall do all of the  
9 following for each economic development program, as defined in s. 36.11 (29r) (a),  
10 administered by the board:

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

12           36.11 (29r) (b) 1. The board shall coordinate any economic development  
13 assistance with the ~~Wisconsin Economic Development Corporation~~ department of  
14 economic opportunity.

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

16           36.11 (29r) (b) 2. Annually, no later than October 1, the board shall submit to  
17 the joint legislative audit committee and to the appropriate standing committees of  
18 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
19 development programs administered by the board. The report shall include all of the  
20 information required under s. ~~238.07~~ 555.07 (2). The board shall collaborate with the  
21 ~~Wisconsin Economic Development Corporation~~ department of economic opportunity  
22 to make readily accessible to the public on an Internet-based system the information  
23 required under this subsection.

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

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1           36.25 (24) EMPLOYEE-OWNED BUSINESSES PROGRAM. Through the University of  
2 Wisconsin small business development center, in cooperation with the ~~Wisconsin~~  
3 ~~Economic Development Corporation~~ department of economic opportunity, the  
4 technical college system board and the University of Wisconsin-Extension, the board  
5 shall create, as needed, educational programs to provide training in the management  
6 of employee-owned businesses and shall provide technical assistance to  
7 employee-owned businesses in matters affecting their management and business  
8 operations, including assistance with governmental relations and assistance in  
9 obtaining management, technical and financial assistance.

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

11           38.04 (1m) (b) (intro.) The board, in consultation with the ~~Wisconsin Economic~~  
12 ~~Development Corporation~~ department of economic opportunity, shall do all of the  
13 following for each economic development program administered by the board:

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

15           38.04 (10m) (a) The board shall coordinate any economic development  
16 assistance with the ~~Wisconsin Economic Development Corporation~~ department of  
17 economic opportunity.

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

19           38.04 (10m) (b) Annually, no later than October 1, the board shall submit to  
20 the joint legislative audit committee and to the appropriate standing committees of  
21 the legislature under s. 13.172 (3) a comprehensive report assessing economic  
22 development programs, as defined in sub. (1m) (a), administered by the board. The  
23 report shall include all of the information required under s. ~~238.07~~ 555.07 (2). The  
24 board shall collaborate with the ~~Wisconsin Economic Development Corporation~~

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1 department of economic opportunity to make readily accessible to the public on an  
2 Internet-based system the information required under this subsection.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21 41.11 (1r) (a) The department shall coordinate any economic development  
22 assistance with the ~~Wisconsin Economic Development Corporation~~ department of  
23 economic opportunity.

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



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1           41.11 (1r) (b) Annually, no later than October 1, the department shall submit  
2 to the joint legislative audit committee and to the appropriate standing committees  
3 of the legislature under s. 13.172 (3) a comprehensive report assessing economic  
4 development programs, as defined in sub. (1g) (a), administered by the department.  
5 The report shall include all of the information required under s. ~~238.07~~ 555.07 (2).  
6 The department shall collaborate with the ~~Wisconsin Economic Development~~  
7 ~~Corporation~~ department of economic opportunity to make readily accessible to the  
8 public on an Internet-based system the information required under this subsection.

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

10           59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create  
11 a county industrial development agency or to any nonprofit agency organized to  
12 engage or engaging in activities described in this paragraph, appoint an executive  
13 officer and provide a staff and facilities to promote and develop the resources of the  
14 county and of its component municipalities. To this end the agency may, without  
15 limitation because of enumeration, develop data regarding the industrial needs,  
16 advantages and sites in the county, acquaint the purchaser with the products of the  
17 county by promotional activities, coordinate its work with that of the county  
18 planning commission, the ~~Wisconsin Economic Development Corporation~~  
19 department of economic opportunity, and private credit development corporations,  
20 and do all things necessary to provide for the continued improvement of the  
21 industrial climate of the county.

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

23           60.23 (4) (c) Coordinate its activities with the county planning commission, the  
24 ~~Wisconsin Economic Development Corporation~~ department of economic opportunity,  
25 and private credit development organizations.

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

2           66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the  
3 revenue agreement, has given a notice of intent to enter into the agreement, on a  
4 form prescribed under s. ~~238.11~~ 555.11 (1), to the ~~Wisconsin Economic Development~~  
5 ~~Corporation~~ department of economic opportunity and to any collective bargaining  
6 agent in this state with whom the person has a collective bargaining agreement.

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

8           66.1103 (4m) (a) 2. The municipality or county has received an estimate issued  
9 under s. ~~238.11~~ 555.11 (5), and the ~~Wisconsin Economic Development Corporation~~  
10 department of economic opportunity has estimated whether the project which the  
11 municipality or county would finance under the revenue agreement is expected to  
12 eliminate, create, or maintain jobs on the project site and elsewhere in this state and  
13 the net number of jobs expected to be eliminated, created, or maintained as a result  
14 of the project.

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

16           66.1103 (4m) (b) Any revenue agreement which an eligible participant enters  
17 into with a municipality or county to finance a project shall require the eligible  
18 participant to submit to the ~~Wisconsin Economic Development Corporation~~  
19 department of economic opportunity within 12 months after the project is completed  
20 or 2 years after a revenue bond is issued to finance the project, whichever is sooner,  
21 on a form prescribed under s. ~~238.11~~ 555.11 (1), the net number of jobs eliminated,  
22 created, or maintained on the project site and elsewhere in this state as a result of  
23 the project.

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

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1           66.1103 (4s) (a) 1. ~~“Corporation”~~ “Department” means the ~~Wisconsin Economic~~  
2 ~~Development Corporation~~ department of economic opportunity.

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

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

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

10          66.1103 (4s) (b) 4. The employer shall submit a report to the ~~corporation~~  
11 department every 3 months during the first year after the construction of the project  
12 is completed. The reports shall provide information about new jobs, lost jobs, and  
13 offers of employment made to persons who were formerly employed at lost jobs. The  
14 4th report shall be the final report. The form and content of the reports shall be  
15 prescribed by the ~~corporation~~ department under par. (d).

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

17          66.1103 (4s) (d) The ~~corporation~~ department shall administer this subsection  
18 and shall prescribe forms for certification and reports under par. (b).

19          **SECTION 89.** 66.1103 (10) (c) of the statutes is amended to read:

20          66.1103 (10) (c) A copy of the initial resolution together with a statement  
21 indicating when the public notice required under par. (b) was published shall be filed  
22 with the ~~Wisconsin Economic Development Corporation~~ department of economic  
23 opportunity within 20 days following publication of notice. Prior to the closing of the  
24 bond issue, the ~~corporation~~ department may require additional information from the  
25 eligible participant or the municipality or county. After the closing of the bond issue,

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1 the ~~corporation~~ department shall be notified of the closing date, any substantive  
2 changes made to documents previously filed with the ~~corporation~~ department, and  
3 the principal amount of the financing.

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

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

10 **SECTION 91.** 70.11 (38r) of the statutes is repealed.

11 **SECTION 92.** 71.07 (2dm) (a) 1. of the statutes is amended to read:

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

17 **SECTION 93.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

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

23 **SECTION 94.** 71.07 (2dm) (a) 4. of the statutes is amended to read:

24 71.07 (2dm) (a) 4. “Previously owned property” means real property that the  
25 claimant or a related person owned during the 2 years prior to the department of

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

9 **SECTION 95.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

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

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

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

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

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

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

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

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

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

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

10           **SECTION 100.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

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

18           **SECTION 101.** 71.07 (2dx) (a) 4. of the statutes is amended to read:

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

21           **SECTION 102.** 71.07 (2dx) (b) (intro.), 2. and 3. of the statutes are amended to  
22           read:

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

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

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

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

17 **SECTION 103.** 71.07 (2dx) (b) 4. and 5. of the statutes, as affected by 2015  
18 Wisconsin Act 55, are amended to read:

19 71.07 (2dx) (b) 4. The amount determined by multiplying the amount  
20 determined under s. 555.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785  
21 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided ~~in the~~  
22 ~~rules~~ under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., in an  
23 enterprise development zone under s. 555.397 or s. 238.397, 2013 stats., or s.  
24 560.797, 2009 stats., and for which significant capital investment was made and by  
25 then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.



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

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

8           71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 555.395 (1)  
9           (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any  
10          credits claimed under this subsection, including any credits carried over, against the  
11          amount of the tax otherwise due under this subchapter attributable to all of the  
12          claimant's income and against the tax attributable to income from directly related  
13          business operations of the claimant.

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

15          71.07 (2dx) (bg) *Other entities.* For claimants in a development zone under s.  
16          555.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,  
17          partnerships, limited liability companies, and tax-option corporations may not  
18          claim the credit under this subsection, but the eligibility for, and amount of, that  
19          credit shall be determined on the basis of their economic activity, not that of their  
20          shareholders, partners, or members. The corporation, partnership, or company shall  
21          compute the amount of the credit that may be claimed by each of its shareholders,  
22          partners, or members and shall provide that information to each of its shareholders,  
23          partners, or members. Partners, members of limited liability companies, and  
24          shareholders of tax-option corporations may claim the credit based on the

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

17 **SECTION 138.** 71.07 (3y) (a) 1. of the statutes, as created by 2015 Wisconsin Act  
18 55, is amended to read:

19 71.07 (3y) (a) 1. "Claimant" means a person certified to receive tax benefits  
20 under s. ~~238.308~~ 555.308.

21 **SECTION 139.** 71.07 (3y) (a) 2. of the statutes, as created by 2015 Wisconsin Act  
22 55, is amended to read:

23 71.07 (3y) (a) 2. "Eligible employee" has the meaning given in s. ~~238.308~~  
24 555.308 (1) (a).

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1           **SECTION 140.** 71.07 (3y) (b) (intro.) of the statutes, as created by 2015 Wisconsin  
2 Act 55, is amended to read:

3           71.07 (3y) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
4 subsection and s. ~~238.308~~ 555.308, for taxable years beginning after December 31,  
5 2015, a claimant may claim as a credit against the tax imposed under ss. 71.02 and  
6 71.08 all of the following:

7           **SECTION 141.** 71.07 (3y) (b) 1. of the statutes, as created by 2015 Wisconsin Act  
8 55, is amended to read:

9           71.07 (3y) (b) 1. The amount of wages that the claimant paid to an eligible  
10 employee in the taxable year, not to exceed 10 percent of such wages, as determined  
11 by the ~~Wisconsin Economic Development Corporation~~ department of economic  
12 opportunity under s. ~~238.308~~ 555.308.

13           **SECTION 142.** 71.07 (3y) (b) 2. of the statutes, as created by 2015 Wisconsin Act  
14 55, is amended to read:

15           71.07 (3y) (b) 2. In addition to any amount claimed for an eligible employee  
16 under subd. 1., the amount of wages that the claimant paid to the eligible employee  
17 in the taxable year, not to exceed 5 percent of such wages, if the eligible employee is  
18 employed in an economically distressed area, as determined by the ~~Wisconsin~~  
19 ~~Economic Development Corporation~~ department of economic opportunity.

20           **SECTION 143.** 71.07 (3y) (b) 3. of the statutes, as created by 2015 Wisconsin Act  
21 55, is amended to read:

22           71.07 (3y) (b) 3. The amount of training costs that the claimant incurred under  
23 s. ~~238.308~~ 555.308 (4) (a) 3., not to exceed 50 percent of such costs, as determined by  
24 the ~~Wisconsin Economic Development Corporation~~ department of economic  
25 opportunity.

**BILL****SECTION 144**

1           **SECTION 144.** 71.07 (3y) (b) 4. of the statutes, as created by 2015 Wisconsin Act  
2 55, is amended to read:

3           71.07 (3y) (b) 4. The amount of the personal property investment, not to exceed  
4 3 percent of such investment, and the amount of the real property investment, not  
5 to exceed 5 percent of such investment, in a capital investment project that satisfies  
6 s. ~~238.308~~ 555.308 (4) (a) 4., as determined by the ~~Wisconsin Economic Development~~  
7 ~~Corporation~~ department of economic opportunity.

8           **SECTION 145.** 71.07 (3y) (b) 5. of the statutes, as created by 2015 Wisconsin Act  
9 55, is amended to read:

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

18           **SECTION 146.** 71.07 (3y) (c) 2. of the statutes, as created by 2015 Wisconsin Act  
19 55, is amended to read:

20           71.07 (3y) (c) 2. No credit may be allowed under this subsection unless the  
21 claimant includes with the claimant's return a copy of the claimant's certification for  
22 tax benefits under s. ~~238.308~~ 555.308.

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

24           71.07 (5b) (a) 2. "Fund manager" means an investment fund manager certified  
25 under s. 555.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

**BILL**

1           **SECTION 148.** 71.07 (5b) (b) 1. of the statutes is amended to read:

2           71.07 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject  
3 to the limitations provided under this subsection and s. 555.15 or s. 238.15, 2013  
4 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may  
5 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount  
6 of those taxes, 25 percent of the claimant's investment paid to a fund manager that  
7 the fund manager invests in a business certified under s. 555.15 (1) or s. 238.15 (1),  
8 2013 stats., or s. 560.205 (1), 2009 stats.

9           **SECTION 149.** 71.07 (5b) (b) 2. of the statutes is amended to read:

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

19          **SECTION 150.** 71.07 (5b) (d) 3. of the statutes is amended to read:

20          71.07 (5b) (d) 3. Except as provided under s. ~~238.15~~ 555.15 (3) (d) (intro.), for  
21 investments made after December 31, 2007, if an investment for which a claimant  
22 claims a credit under par. (b) is held by the claimant for less than 3 years, the  
23 claimant shall pay to the department, in the manner prescribed by the department,  
24 the amount of the credit that the claimant received related to the investment.

25          **SECTION 151.** 71.07 (5d) (a) 1. (intro.) of the statutes is amended to read:

**BILL****SECTION 151**

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

4           **SECTION 152.** 71.07 (5d) (a) 2m. of the statutes is amended to read:

5           71.07 (5d) (a) 2m. “Person” means a partnership or limited liability company  
6 that is a nonoperating entity, as determined by the ~~department of commerce or the~~  
7 ~~Wisconsin Economic Development Corporation~~ department of economic opportunity,  
8 a natural person, or fiduciary.

9           **SECTION 153.** 71.07 (5d) (a) 3. of the statutes is amended to read:

10           71.07 (5d) (a) 3. “Qualified new business venture” means a business that is  
11 certified under s. 555.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1), 2009 stats.

12           **SECTION 154.** 71.07 (5d) (b) (intro.) of the statutes is amended to read:

13           71.07 (5d) (b) *Filing claims.* (intro.) Subject to the limitations provided in this  
14 subsection and in s. 555.15 or s. 238.15, 2013 stats., or s. 560.205, 2009 stats., a  
15 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08, up  
16 to the amount of those taxes, the following:

17           **SECTION 155.** 71.07 (5d) (b) 1. of the statutes is amended to read:

18           71.07 (5d) (b) 1. For taxable years beginning before January 1, 2008, in each  
19 taxable year for 2 consecutive years, beginning with the taxable year as certified by  
20 the department of commerce ~~or~~ the Wisconsin Economic Development Corporation,  
21 or the department of economic opportunity, an amount equal to 12.5 percent of the  
22 claimant’s bona fide angel investment made directly in a qualified new business  
23 venture.

24           **SECTION 156.** 71.07 (5d) (b) 2. of the statutes is amended to read:

**BILL**

1           71.07 (5d) (b) 2. For taxable years beginning after December 31, 2007, for the  
2 taxable year certified by the department of commerce ~~or~~, the Wisconsin Economic  
3 Development Corporation, or the department of economic opportunity, an amount  
4 equal to 25 percent of the claimant's bona fide angel investment made directly in a  
5 qualified new business venture.

6           **SECTION 157.** 71.07 (5d) (c) 2. of the statutes is amended to read:

7           71.07 (5d) (c) 2. For taxable years beginning before January 1, 2008, the  
8 maximum amount of a claimant's investment that may be used as the basis for a  
9 credit under this subsection is \$2,000,000 for each investment made directly in a  
10 business certified under s. 555.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1),  
11 2009 stats.

12           **SECTION 158.** 71.07 (5d) (d) 1. of the statutes is amended to read:

13           71.07 (5d) (d) 1. Except as provided under s. ~~238.15~~ 555.15 (3) (d) (intro.), for  
14 investments made after December 31, 2007, if an investment for which a claimant  
15 claims a credit under par. (b) is held by the claimant for less than 3 years, the  
16 claimant shall pay to the department, in the manner prescribed by the department,  
17 the amount of the credit that the claimant received related to the investment.

18           **SECTION 159.** 71.07 (9m) (c) (intro.) of the statutes is amended to read:

19           71.07 (9m) (c) (intro.) No person may claim the credit under par. (a) 2m. unless  
20 the claimant includes with the claimant's return a copy of the claimant's certification  
21 under s. ~~238.17~~ 555.17. For certification purposes under s. ~~238.17~~ 555.17, the  
22 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~  
23 department of economic opportunity all of the following:

24           **SECTION 160.** 71.26 (1) (be) of the statutes is amended to read:

**BILL**

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

5           **SECTION 161.** 71.28 (1dm) (a) 1. of the statutes is amended to read:

6           71.28 (1dm) (a) 1. “Certified” means entitled under s. 555.395 (3) (a) 4. or s.  
7 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits  
8 or certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013  
9 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009  
10 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

11           **SECTION 162.** 71.28 (1dm) (a) 3. of the statutes is amended to read:

12           71.28 (1dm) (a) 3. “Development zone” means a development opportunity zone  
13 under s. 555.395 (1) (e) and (f) or 555.398 or s. 238.395 (1) (e) and (f), 2013 stats., or  
14 s. 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009  
15 stats., or an airport development zone under s. 555.3995 or s. 238.3995, 2013 stats.,  
16 or s. 560.7995, 2009 stats.

17           **SECTION 163.** 71.28 (1dm) (a) 4. of the statutes is amended to read:

18           71.28 (1dm) (a) 4. “Previously owned property” means real property that the  
19 claimant or a related person owned during the 2 years prior to the department of  
20 commerce or the Wisconsin Economic Development Corporation or the department  
21 of economic opportunity designating the place where the property is located as a  
22 development zone and for which the claimant may not deduct a loss from the sale of  
23 the property to, or an exchange of the property with, the related person under section  
24 267 of the Internal Revenue Code, except that section 267 (b) of the Internal Revenue  
25 Code is modified so that if the claimant owns any part of the property, rather than



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1 50% ownership, the claimant is subject to section 267 (a) (1) of the Internal Revenue  
2 Code for purposes of this subsection.

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

4 71.28 (1dm) (f) 1. A copy of the verification that the claimant may claim tax  
5 benefits under s. 555.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795  
6 (3) (a) 4., 2009 stats., or is certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4)  
7 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,  
8 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

9 **SECTION 165.** 71.28 (1dm) (f) 2. of the statutes is amended to read:

10 71.28 (1dm) (f) 2. A statement from the department of commerce or the  
11 Wisconsin Economic Development Corporation or the department of economic  
12 opportunity verifying the purchase price of the investment and verifying that the  
13 investment fulfills the requirements under par. (b).

14 **SECTION 166.** 71.28 (1dm) (i) of the statutes is amended to read:

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

**BILL****SECTION 166**

1 development zone; except that partners, members, and shareholders in a  
2 development zone under s. 555.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.  
3 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax  
4 attributable to their income.

5 **SECTION 167.** 71.28 (1dm) (j) of the statutes is amended to read:

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

19 **SECTION 168.** 71.28 (1dm) (k) of the statutes is amended to read:

20 71.28 (1dm) (k) If a person who is entitled under s. 555.395 (3) (a) 4. or s.  
21 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits  
22 or certified under s. 555.395 (5), 555.398 (3), or 555.3995 (4) or s. 238.395 (5), 2013  
23 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009  
24 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business  
25 operations in the development zone during any of the taxable years that that zone

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1 exists, that person may not carry over to any taxable year following the year during  
2 which operations cease any unused credits from the taxable year during which  
3 operations cease or from previous taxable years.

4 **SECTION 169.** 71.28 (1dx) (a) 2. of the statutes is amended to read:

5 71.28 (1dx) (a) 2. “Development zone” means a development zone under s.  
6 555.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity  
7 zone under s. 555.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an  
8 enterprise development zone under s. 555.397 or s. 238.397, 2013 stats., or s.  
9 560.797, 2009 stats., an agricultural development zone under s. 555.398 or s.  
10 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under  
11 s. 555.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

12 **SECTION 170.** 71.28 (1dx) (a) 4. of the statutes is amended to read:

13 71.28 (1dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 555.30  
14 (2m).

15 **SECTION 171.** 71.28 (1dx) (b) (intro.) of the statutes is amended to read:

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

25 **SECTION 172.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

**BILL**

1           71.28 (1dx) (b) 2. The amount determined by multiplying the amount  
2 determined under s. 555.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1)  
3 (b), 2009 stats., by the number of full-time jobs created in a development zone and  
4 filled by a member of a targeted group and by then subtracting the subsidies paid  
5 under s. 49.147 (3) (a) for those jobs.

6           **SECTION 173.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

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

12           **SECTION 174.** 71.28 (1dx) (b) 4. of the statutes, as affected by 2015 Wisconsin  
13 Act 55, is amended to read:

14           71.28 (1dx) (b) 4. The amount determined by multiplying the amount  
15 determined under s. 555.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785  
16 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the  
17 rules under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., in an  
18 enterprise development zone under s. 555.397 or s. 238.397, 2013 stats., or s.  
19 560.797, 2009 stats., and for which significant capital investment was made and by  
20 then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

21           **SECTION 175.** 71.28 (1dx) (b) 5. of the statutes, as affected by 2015 Wisconsin  
22 Act 55, is amended to read:

23           71.28 (1dx) (b) 5. The amount determined by multiplying the amount  
24 determined under s. 555.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)  
25 (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules

**BILL**

1 under s. 555.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., in a  
2 development zone and not filled by a member of a targeted group and by then  
3 subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

4 **SECTION 176.** 71.28 (1dx) (be) of the statutes is amended to read:

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

11 **SECTION 177.** 71.28 (1dx) (bg) of the statutes is amended to read:

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

24 **SECTION 178.** 71.28 (1dx) (c) of the statutes is amended to read:

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1           71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits  
2 under s. 555.365 (3), 555.397 (4), 555.398 (3), or 555.3995 (4) or s. 238.365 (3), 2013  
3 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013  
4 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009  
5 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible  
6 for tax benefits under s. 555.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),  
7 2009 stats., that person may not claim credits under this subsection for the taxable  
8 year that includes the day on which the certification is revoked; the taxable year that  
9 includes the day on which the person becomes ineligible for tax benefits; or  
10 succeeding taxable years and that person may not carry over unused credits from  
11 previous years to offset tax under this chapter for the taxable year that includes the  
12 day on which certification is revoked; the taxable year that includes the day on which  
13 the person becomes ineligible for tax benefits; or succeeding taxable years.

14           **SECTION 179.** 71.28 (1dx) (d) of the statutes is amended to read:

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

25           **SECTION 180.** 71.28 (1dy) (a) of the statutes is amended to read:

**BILL**

1           71.28 (1dy) (a) *Definition*. In this subsection, “claimant” means a person who  
2 files a claim under this subsection and is certified under s. 555.301 (2) or s. 238.301  
3 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits  
4 under s. 555.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

5           **SECTION 181.** 71.28 (1dy) (b) of the statutes is amended to read:

6           71.28 (1dy) (b) *Filing claims*. Subject to the limitations under this subsection  
7 and ss. 555.301 to 555.306 or ss. 238.301 to 238.306, 2013 stats., or ~~ss.~~ ss. 560.701 to  
8 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant  
9 may claim as a credit against the tax imposed under s. 71.23, up to the amount of the  
10 tax, the amount authorized for the claimant under s. 555.303 or s. 238.303, 2013  
11 stats., or s. 560.703, 2009 stats.

12           **SECTION 182.** 71.28 (1dy) (c) 1. of the statutes is amended to read:

13           71.28 (1dy) (c) 1. 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  
15 under s. 555.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and  
16 a copy of the claimant’s notice of eligibility to receive tax benefits under s. 555.303  
17 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

18           **SECTION 183.** 71.28 (1dy) (c) 2. of the statutes is amended to read:

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

**BILL****SECTION 183**

1 companies, and shareholders of tax-option corporations may claim the credit in  
2 proportion to their ownership interests.

3 **SECTION 184.** 71.28 (1dy) (d) 2. of the statutes is amended to read:

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

14 **SECTION 185.** 71.28 (3g) (a) (intro.) of the statutes is amended to read:

15 71.28 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.  
16 73.03 (35m) and 555.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a  
17 business that is certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96  
18 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.23 an  
19 amount equal to the sum of the following, as established under s. 555.23 (3) (c) or s.  
20 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

21 **SECTION 186.** 71.28 (3g) (b) of the statutes is amended to read:

22 71.28 (3g) (b) The department of revenue shall notify the ~~department of~~  
23 ~~commerce or the Wisconsin Economic Development Corporation~~ department of  
24 economic opportunity of all claims under this subsection.

25 **SECTION 187.** 71.28 (3g) (e) 2. of the statutes is amended to read:



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1           71.28 (3g) (e) 2. The investments that relate to the amount described under par.  
2 (a) 2. for which a claimant makes a claim under this subsection must be retained for  
3 use in the technology zone for the period during which the claimant's business is  
4 certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

5           **SECTION 188.** 71.28 (3g) (f) 1. of the statutes is amended to read:

6           71.28 (3g) (f) 1. A copy of the verification that the claimant's business is  
7 certified under s. 555.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.,  
8 and that the business has entered into an agreement under s. 555.23 (3) (d) or s.  
9 238.23 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

10          **SECTION 189.** 71.28 (3g) (f) 2. of the statutes is amended to read:

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

15          **SECTION 190.** 71.28 (3q) (a) 1. of the statutes is amended to read:

16          71.28 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits  
17 under s. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

18          **SECTION 191.** 71.28 (3q) (a) 2. of the statutes is amended to read:

19          71.28 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before  
20 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who  
21 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for  
22 taxable years beginning after December 31, 2010, an eligible employee under s.  
23 555.16 (1) (b) or s. 238.16 (1) (b), 2013 stats., who satisfies the wage requirements  
24 under s. 555.16 (3) (a) or (b) or s. 238.16 (3) (a) or (b), 2013 stats.

25          **SECTION 192.** 71.28 (3q) (b) of the statutes is amended to read:

**BILL****SECTION 192**

1           71.28 (3q) (b) *Filing claims.* Subject to the limitations provided in this  
2 subsection and s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for  
3 taxable years beginning after December 31, 2009, a claimant may claim as a credit  
4 against the taxes imposed under s. 71.23 any of the following:

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

8           2. The amount of the costs incurred by the claimant in the taxable year, as  
9 determined under s. 555.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., to  
10 undertake the training activities described under s. 555.16 (3) (c) or s. 238.16 (3) (c),  
11 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

12           **SECTION 193.** 71.28 (3q) (c) 2. of the statutes is amended to read:

13           71.28 (3q) (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. 555.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009  
16 stats.

17           **SECTION 194.** 71.28 (3q) (c) 3. of the statutes is amended to read:

18           71.28 (3q) (c) 3. The maximum amount of credits that may be awarded under  
19 this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January  
20 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of  
21 any credits reallocated under 555.15 (3) (d) or s. 238.15 (3) (d), 2013 stats., or s.  
22 560.205 (3) (d), 2009 stats.

23           **SECTION 195.** 71.28 (3w) (a) 2. of the statutes is amended to read:

**BILL**

1           71.28 (3w) (a) 2. “Claimant” means a person who is certified to claim tax  
2 benefits under s. 555.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009  
3 stats., and who files a claim under this subsection.

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

5           71.28 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined  
6 in s. 555.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009  
7 stats.

8           **SECTION 197.** 71.28 (3w) (a) 4. of the statutes is amended to read:

9           71.28 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 555.399  
10 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

11          **SECTION 198.** 71.28 (3w) (a) 5d. of the statutes is amended to read:

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

15          **SECTION 199.** 71.28 (3w) (a) 5e. of the statutes is amended to read:

16          71.28 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or  
17 municipality, as determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,  
18 2009 stats.

19          **SECTION 200.** 71.28 (3w) (b) (intro.) of the statutes is amended to read:

20          71.28 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations  
21 provided in this subsection and s. 555.399 or s. 238.399, 2013 stats., or s. 560.799,  
22 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.23  
23 an amount calculated as follows:

24          **SECTION 201.** 71.28 (3w) (b) 5. of the statutes is amended to read:

**BILL****SECTION 201**

1           71.28 (3w) (b) 5. Multiply the amount determined under subd. 4. by the  
2 percentage determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009  
3 stats., not to exceed 7 percent.

4           **SECTION 202.** 71.28 (3w) (bm) 1. of the statutes is amended to read:

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

16           **SECTION 203.** 71.28 (3w) (bm) 2. of the statutes is amended to read:

17           71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and  
18 4., and subject to the limitations provided in this subsection and s. 555.399 or s.  
19 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit  
20 against the tax imposed under s. 71.23 an amount equal to the percentage, as  
21 determined under s. 555.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not  
22 to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of  
23 the claimant's full-time employees whose annual wages are greater than the amount  
24 determined by multiplying 2,080 by 150 percent of the federal minimum wage in a  
25 tier I county or municipality, not including the wages paid to the employees

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1 determined under par. (b) 1., or greater than \$30,000 in a tier II county or  
2 municipality, not including the wages paid to the employees determined under par.  
3 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if  
4 the total number of such employees is equal to or greater than the total number of  
5 such employees in the base year. A claimant may claim a credit under this  
6 subdivision for no more than 5 consecutive taxable years.

7 **SECTION 204.** 71.28 (3w) (bm) 3. of the statutes is amended to read:

8 71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and  
9 4., and subject to the limitations provided in this subsection and s. 555.399 or s.  
10 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after  
11 December 31, 2008, a claimant may claim as a credit against the tax imposed under  
12 s. 71.23 up to 10 percent of the claimant's significant capital expenditures, as  
13 determined under s. 555.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799 (5m),  
14 2009 stats.

15 **SECTION 205.** 71.28 (3w) (bm) 4. of the statutes is amended to read:

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