



State of Wisconsin
2015 - 2016 LEGISLATURE



LRB-1215/P1
MPG:.....

By Friday if possible, Sat, 3/11/16
Tracks

WED/TH/FR
WOL/TH/FR
EDW

DOA:.....Quinn, BB0428 - WEDC-WHEDA Consolidation

FOR 2015-2017 BUDGET - NOT READY FOR INTRODUCTION

✓

don't gen ✓

1 AN ACT ...; relating to: the budget. ✓

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 1.12 (1) (b) of the statutes is amended to read:

3 1.12 (1) (b) "State agency" means an office, department, agency, institution of
4 higher education, the legislature, a legislative service agency, the courts, a judicial
5 branch agency, an association, society, or other body in state government that is
6 created or authorized to be created by the constitution or by law, for which
7 appropriations are made by law, excluding the ~~Wisconsin Economic Development~~
8 Corporation Forward Wisconsin Development Authority. ✓

1 **SECTION 2.** 7.33 (1) (c) [✓] of the statutes is amended to read:

2 7.33 (1) (c) “State agency” has the meaning given under s. 20.001 (1) and
3 includes an authority created under subch. II of ch. 114 or ch. 231, 232, 233, [✓]234, or
4 237.

5 **SECTION 3.** 13.172 (1) [✓] of the statutes is amended to read:

6 13.172 (1) In this section, “agency” means an office, department, agency,
7 institution of higher education, association, society, or other body in state
8 government created or authorized to be created by the constitution or any law, that
9 is entitled to expend moneys appropriated by law, including the legislature and the
10 courts, and any authority created in subch. II of ch. 114 or in ch. 231, 233, [✓]234, [✓]238
11 [✓]235, or 279.

12 **SECTION 4.** 13.48 (10) (b) 6. [✓] of the statutes is amended to read:

13 13.48 (10) (b) 6. Projects of the ~~Wisconsin Economic Development Corporation~~
14 Forward Wisconsin Development Authority. [✓]

15 **SECTION 5.** 13.48 (12) (b) 5. [✓] of the statutes is amended to read:

16 13.48 (12) (b) 5. A facility constructed by or for the ~~Wisconsin Economic~~
17 ~~Development Corporation~~ Forward Wisconsin Development Authority. [✓]

18 **SECTION 6.** 13.48 (13) (a) [✓] of the statutes is amended to read:

19 13.48 (13) (a) Except as provided in par. (b) or (c), every building, structure or
20 facility that is constructed for the benefit of or use of the state, any state agency,
21 board, commission or department, the University of Wisconsin Hospitals and Clinics
22 Authority, the Fox River Navigational System Authority, the ~~Wisconsin Economic~~
23 ~~Development Corporation~~ Forward Wisconsin Development Authority, [✓] or any local
24 professional baseball park district created under subch. III of ch. 229 if the
25 construction is undertaken by the department of administration on behalf of the

1 district, shall be in compliance with all applicable state laws, rules, codes and
2 regulations but the construction is not subject to the ordinances or regulations of the
3 municipality in which the construction takes place except zoning, including without
4 limitation because of enumeration ordinances or regulations relating to materials
5 used, permits, supervision of construction or installation, payment of permit fees, or
6 other restrictions.

7 **SECTION 7.** 13.62 (2) of the statutes is amended to read:

8 13.62 (2) “Agency” means any board, commission, department, office, society,
9 institution of higher education, council, or committee in the state government, or any
10 authority created in subch. II of ch. 114 or in ch. 231, 232, 233, 234[✓], 235[✓], 237[✓], 238[✓], or
11 279, except that the term does not include a council or committee of the legislature.

12 **SECTION 8.** 13.625 (9) of the statutes is amended to read:

13 13.625 (9) This section does not apply to the solicitation, acceptance, or
14 furnishing of anything of pecuniary value by the ~~Wisconsin Economic Development~~
15 ~~Corporation~~ Forward Wisconsin Development Authority[✓] or to a principal furnishing
16 anything of pecuniary value to the ~~Wisconsin Economic Development Corporation~~
17 Forward Wisconsin Development Authority[✓] under s. 19.56 (3) (e) or (f) for the
18 activities specified in s. 19.56 (3) (e).

19 **SECTION 9.** 13.94 (1) (dr) of the statutes is amended to read:

20 13.94 (1) (dr) Biennially, beginning in ~~2013~~ 2017, conduct a financial audit of
21 ~~the Wisconsin Economic Development Corporation and a~~ program evaluation audit
22 of the economic development programs administered by the ~~Wisconsin Economic~~
23 ~~Development Corporation under ch. 238~~ Forward Wisconsin Development Authority
24 and funded by moneys appropriated under s. 20.885[✓] or another ch. 20[✓] appropriation.

SECTION 9

1 The legislative audit bureau shall file a copy of each audit report under this
2 paragraph with the distributees specified in par. (b).

3 **SECTION 10.** 13.94 (1) (ms) of the statutes is amended to read:

4 13.94 (1) (ms) No later than July 1, 2014, prepare a financial and performance
5 evaluation audit of the economic development tax benefit program under ss. ~~238.301~~
6 ~~to 238.306~~ 235.301 to 235.306. The legislative audit bureau shall file a copy of the
7 report of the audit under this paragraph with the distributees specified in par. (b).

History: 1971 c. 270 s. 104; 1971 c. 307; 1973 c. 334; 1975 c. 39, 199, 224, 421; 1977 c. 26, 29; 1977 c. 196 s. 131; 1977 c. 418; 1979 c. 34, 314, 324; 1981 c. 20, 335; 1983 a. 27, 36, 96, 381; 1985 a. 29, 57, 120, 176; 1987 a. 27, 119, 186, 320, 328, 354, 399, 403; 1989 a. 31, 122; 1991 a. 39, 269, 316; 1993 a. 16, 27, 107, 263, 399, 491; 1995 a. 27 ss. 43g to 47n, 9116 (5); 1995 a. 56, 216, 225, 274, 289; 1997 a. 27, 252; 1999 a. 9, 65, 105, 167, 197; 2001 a. 16, 105; 2003 a. 33, 111; 2005 a. 25, 74, 142, 335, 441; 2007 a. 1, 20, 96, 125, 126; 2009 a. 2, 28; 2011 a. 7, 10, 32, 166; 2013 a. 8, 20, 166, 203, 332.

8 **SECTION 11.** 13.94 (1s) (c) 5. of the statutes is amended to read:

9 13.94 (1s) (c) 5. The ~~Wisconsin Economic Development Corporation~~ Forward
10 Wisconsin Development Authority for the cost of the audit required to be performed
11 under sub. (1) (dr).

12 **SECTION 12.** 13.94 (4) (a) 1. of the statutes is amended to read:

13 13.94 (4) (a) 1. Every state department, board, examining board, affiliated
14 credentialing board, commission, independent agency, council or office in the
15 executive branch of state government; all bodies created by the legislature in the
16 legislative or judicial branch of state government; any public body corporate and
17 politic created by the legislature including specifically the Fox River Navigational
18 System Authority, the Lower Fox River Remediation Authority, the Wisconsin
19 Aerospace Authority, the ~~Wisconsin Economic Development Corporation~~ Forward
20 Wisconsin Development Authority, a professional baseball park district, a local
21 professional football stadium district, a local cultural arts district and a long-term
22 care district under s. 46.2895; every Wisconsin works agency under subch. III of ch.
23 49; every provider of medical assistance under subch. IV of ch. 49; technical college

1 district boards; every county department under s. 51.42 or 51.437; every nonprofit
2 corporation or cooperative or unincorporated cooperative association to which
3 moneys are specifically appropriated by state law; and every corporation, institution,
4 association or other organization which receives more than 50% of its annual budget
5 from appropriations made by state law, including subgrantee or subcontractor
6 recipients of such funds.

7 **SECTION 13.** 13.95 (intro.) of the statutes is amended to read:

8 **13.95 Legislative fiscal bureau.** (intro.) There is created a bureau to be
9 known as the “Legislative Fiscal Bureau” headed by a director. The fiscal bureau
10 shall be strictly nonpartisan and shall at all times observe the confidential nature
11 of the research requests received by it; however, with the prior approval of the
12 requester in each instance, the bureau may duplicate the results of its research for
13 distribution. Subject to s. 230.35 (4) (a) and (f), the director or the director’s
14 designated employees shall at all times, with or without notice, have access to all
15 state agencies, the University of Wisconsin Hospitals and Clinics Authority, the
16 Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the
17 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development
18 Authority, and the Fox River Navigational System Authority, and to any books,
19 records, or other documents maintained by such agencies or authorities and relating
20 to their expenditures, revenues, operations, and structure.

21 **SECTION 14.** 15.137 (2) (a) 3m. of the statutes is amended to read:

22 15.137 (2) (a) 3m. The chief executive officer of the ~~Wisconsin Economic~~
23 ~~Development Corporation~~ Forward Wisconsin Development Authority [✓] or his or her
24 designee.

25 **SECTION 15.** 15.435 (1) (a) 1. of the statutes is amended to read:

1 15.435 (1) (a) 1. The chief executive officer of the ~~Wisconsin Economic~~
2 ~~Development Corporation~~ Forward Wisconsin Development Authority and the
3 secretary of revenue or their designees.

4 **SECTION 16.** 16.002 (2) of the statutes is amended to read:

5 16.002 (2) “Departments” means constitutional offices, departments, and
6 independent agencies and includes all societies, associations, and other agencies of
7 state government for which appropriations are made by law, but not including
8 authorities created in subch. II of ch. 114 or in ch. 231, 232, 233, 234[✓]235, 237[✓], 238,
9 or 279.

10 **SECTION 17.** 16.004 (4) of the statutes is amended to read:

11 16.004 (4) FREEDOM OF ACCESS. The secretary and such employees of the
12 department as the secretary designates may enter into the offices of state agencies
13 and authorities created under subch. II of ch. 114 and under chs. 231, 233, 234[✓]235,
14 237, 238[✓], and 279, and may examine their books and accounts and any other matter
15 that in the secretary’s judgment should be examined and may interrogate the
16 agency’s employees publicly or privately relative thereto.

17 **SECTION 18.** 16.004 (5) of the statutes is amended to read:

18 16.004 (5) AGENCIES AND EMPLOYEES TO COOPERATE. All state agencies and
19 authorities created under subch. II of ch. 114 and under chs. 231, 233, 234[✓]235[✓], 237,
20 238[✓], and 279, and their officers and employees, shall cooperate with the secretary
21 and shall comply with every request of the secretary relating to his or her functions.

22 **SECTION 19.** 16.004 (12) (a) of the statutes is amended to read:

23 16.004 (12) (a) In this subsection, “state agency” means an association,
24 authority, board, department, commission, independent agency, institution, office,
25 society, or other body in state government created or authorized to be created by the

1 constitution or any law, including the legislature, the office of the governor, and the
2 courts, but excluding the University of Wisconsin Hospitals and Clinics Authority,
3 the Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the
4 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development
5 Authority, and the Fox River Navigational System Authority.

6 **SECTION 20.** 16.01 (1) of the statutes is amended to read:

7 16.01 (1) In this section, “agency” means any office, department, agency,
8 institution of higher education, association, society, or other body in state
9 government created or authorized to be created by the constitution or any law which
10 is entitled to expend moneys appropriated by law, including the legislature and the
11 courts, and any authority created under subch. II of ch. 114 or ch. 231, 233, or ~~234~~
12 235.

13 **SECTION 21.** 16.045 (1) (a) of the statutes is amended to read:

14 16.045 (1) (a) “Agency” means an office, department, independent agency,
15 institution of higher education, association, society, or other body in state
16 government created or authorized to be created by the constitution or any law, that
17 is entitled to expend moneys appropriated by law, including the legislature and the
18 courts, but not including an authority created in subch. II of ch. 114 or in ch. 231, 232,
19 233, ~~234~~ 235, ~~237~~, ~~238~~, or 279.

20 **SECTION 22.** 16.15 (1) (ab) of the statutes is amended to read:

21 16.15 (1) (ab) “Authority” has the meaning given under s. 16.70 (2), but
22 excludes the University of Wisconsin Hospitals and Clinics Authority, the Lower Fox
23 River Remediation Authority, and the ~~Wisconsin Economic Development~~
24 ~~Corporation~~ Forward Wisconsin Development Authority.

25 **SECTION 23.** 16.287 (2) (a) of the statutes is amended to read:

1 16.287 (2) (a) For the purposes of ss. 16.75 (3m), 16.855 (10m), 16.87 (2), 18.16,
2 18.64, 18.77, 25.185, 119.495 (2), 200.57, and 231.27 and 234.35, the department
3 shall establish and periodically update a list of certified minority businesses,
4 minority financial advisers and minority investment firms. Any business, financial
5 adviser or investment firm may apply to the department for certification. For
6 purposes of this paragraph, unless the context otherwise requires, a “business”
7 includes a financial adviser or investment firm.

8 **SECTION 24.** 16.41 (4) of the statutes is amended to read:

9 16.41 (4) In this section, “authority” means a body created under subch. II of
10 ch. 114 or under ch. 231, 233, 234 235, 237, 238, or 279.

11 **SECTION 25.** 16.417 (1) (b) of the statutes is amended to read:

12 16.417 (1) (b) “Authority” means a body created under subch. II of ch. 114 or
13 ch. 231, 232, 233, 234 235, 237, 238, or 279.

14 **SECTION 26.** 16.52 (7) of the statutes is amended to read:

15 16.52 (7) **PETTY CASH ACCOUNT.** With the approval of the secretary, each agency
16 that is authorized to maintain a contingent fund under s. 20.920 may establish a
17 petty cash account from its contingent fund. The procedure for operation and
18 maintenance of petty cash accounts and the character of expenditures therefrom
19 shall be prescribed by the secretary. In this subsection, “agency” means an office,
20 department, independent agency, institution of higher education, association,
21 society, or other body in state government created or authorized to be created by the
22 constitution or any law, that is entitled to expend moneys appropriated by law,
23 including the legislature and the courts, but not including an authority created in
24 subch. II of ch. 114 or in ch. 231, 233, 234 235, 237, 238, or 279.

25 **SECTION 27.** 16.528 (1) (a) of the statutes is amended to read:

1 16.528 (1) (a) “Agency” means an office, department, independent agency,
2 institution of higher education, association, society, or other body in state
3 government created or authorized to be created by the constitution or any law, that
4 is entitled to expend moneys appropriated by law, including the legislature and the
5 courts, but not including an authority created in subch. II of ch. 114 or in ch. 231, 233,
6 234 235, 237, 238, or 279.

7 **SECTION 28.** 16.53 (2) of the statutes is amended to read:

8 16.53 (2) IMPROPER INVOICES. If an agency receives an improperly completed
9 invoice, the agency shall notify the sender of the invoice within 10 working days after
10 it receives the invoice of the reason it is improperly completed. In this subsection,
11 “agency” means an office, department, independent agency, institution of higher
12 education, association, society, or other body in state government created or
13 authorized to be created by the constitution or any law, that is entitled to expend
14 moneys appropriated by law, including the legislature and the courts, but not
15 including an authority created in subch. II of ch. 114 or in ch. 231, 233, 234 235, 237,
16 238, or 279.

17 **SECTION 29.** 16.54 (9) (a) 1. of the statutes is amended to read:

18 16.54 (9) (a) 1. “Agency” means an office, department, independent agency,
19 institution of higher education, association, society or other body in state
20 government created or authorized to be created by the constitution or any law, which
21 is entitled to expend moneys appropriated by law, including the legislature and the
22 courts, but not including an authority created in subch. II of ch. 114 or in ch. 231, 233,
23 234 235, 237, 238, or 279.

24 **SECTION 30.** 16.70 (2) of the statutes is amended to read:

1 16.70 (2) “Authority” means a body created under subch. II of ch. 114 or under
2 ch. 231, 232, 233, 234, 237, or 279.

3 **SECTION 31.** 16.765 (1) of the statutes is amended to read:

4 16.765 (1) Contracting agencies, the University of Wisconsin Hospitals and
5 Clinics Authority, the Fox River Navigational System Authority, the Wisconsin
6 Aerospace Authority, the Lower Fox River Remediation Authority, ~~the Wisconsin~~
7 ~~Economic Development Corporation,~~ and the Bradley Center Sports and
8 Entertainment Corporation shall include in all contracts executed by them a
9 provision obligating the contractor not to discriminate against any employee or
10 applicant for employment because of age, race, religion, color, handicap, sex, physical
11 condition, developmental disability as defined in s. 51.01 (5), sexual orientation as
12 defined in s. 111.32 (13m), or national origin and, except with respect to sexual
13 orientation, obligating the contractor to take affirmative action to ensure equal
14 employment opportunities.

15 **SECTION 32.** 16.765 (2) of the statutes is amended to read:

16 16.765 (2) Contracting agencies, the University of Wisconsin Hospitals and
17 Clinics Authority, the Fox River Navigational System Authority, the Wisconsin
18 Aerospace Authority, the Lower Fox River Remediation Authority, ~~the Wisconsin~~
19 ~~Economic Development Corporation,~~ and the Bradley Center Sports and
20 Entertainment Corporation shall include the following provision in every contract
21 executed by them: “In connection with the performance of work under this contract,
22 the contractor agrees not to discriminate against any employee or applicant for
23 employment because of age, race, religion, color, handicap, sex, physical condition,
24 developmental disability as defined in s. 51.01 (5), sexual orientation or national
25 origin. This provision shall include, but not be limited to, the following: employment,

1 upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or
2 termination; rates of pay or other forms of compensation; and selection for training,
3 including apprenticeship. Except with respect to sexual orientation, the contractor
4 further agrees to take affirmative action to ensure equal employment opportunities.
5 The contractor agrees to post in conspicuous places, available for employees and
6 applicants for employment, notices to be provided by the contracting officer setting
7 forth the provisions of the nondiscrimination clause”.

8 **SECTION 33.** 16.765 (5) of the statutes is amended to read:

9 16.765 (5) The head of each contracting agency and the boards of directors of
10 the University of Wisconsin Hospitals and Clinics Authority, the Fox River
11 Navigational System Authority, the Wisconsin Aerospace Authority, the Lower Fox
12 River Remediation Authority, [✓]the ~~Wisconsin Economic Development Corporation,~~
13 and the Bradley Center Sports and Entertainment Corporation shall be primarily
14 responsible for obtaining compliance by any contractor with the nondiscrimination
15 and affirmative action provisions prescribed by this section, according to procedures
16 recommended by the department. The department shall make recommendations to
17 the contracting agencies and the boards of directors of the University of Wisconsin
18 Hospitals and Clinics Authority, the Fox River Navigational System Authority, the
19 Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~
20 ~~Wisconsin Economic Development Corporation,~~ and the Bradley Center Sports and
21 Entertainment Corporation for improving and making more effective the
22 nondiscrimination and affirmative action provisions of contracts. The department
23 shall promulgate such rules as may be necessary for the performance of its functions
24 under this section.

25 **SECTION 34.** 16.765 (6) of the statutes is amended to read:

1 16.765 (6) The department may receive complaints of alleged violations of the
2 nondiscrimination provisions of such contracts. The department shall investigate
3 and determine whether a violation of this section has occurred. The department may
4 delegate this authority to the contracting agency, the University of Wisconsin
5 Hospitals and Clinics Authority, the Fox River Navigational System Authority, the
6 Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~
7 ~~Wisconsin Economic Development Corporation,~~ or the Bradley Center Sports and
8 Entertainment Corporation for processing in accordance with the department's
9 procedures.

10 **SECTION 35.** 16.765 (7) (intro.) of the statutes is amended to read:

11 16.765 (7) (intro.) When a violation of this section has been determined by the
12 department, the contracting agency, the University of Wisconsin Hospitals and
13 Clinics Authority, the Fox River Navigational System Authority, the Wisconsin
14 Aerospace Authority, the Lower Fox River Remediation Authority, ~~the Wisconsin~~
15 ~~Economic Development Corporation,~~ or the Bradley Center Sports and
16 Entertainment Corporation, the contracting agency, the University of Wisconsin
17 Hospitals and Clinics Authority, the Fox River Navigational System Authority, the
18 Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, the
19 ~~Wisconsin Economic Development Corporation,~~ or the Bradley Center Sports and
20 Entertainment Corporation shall:

21 **SECTION 36.** 16.765 (7) (d) of the statutes is amended to read:

22 16.765 (7) (d) Direct the violating party to take immediate steps to prevent
23 further violations of this section and to report its corrective action to the contracting
24 agency, the University of Wisconsin Hospitals and Clinics Authority, the Fox River
25 Navigational System Authority, the Wisconsin Aerospace Authority, the Lower Fox

1 River Remediation Authority, ~~the Wisconsin Economic Development Corporation,~~✓ or
2 the Bradley Center Sports and Entertainment Corporation.

3 **SECTION 37.** 16.765 (8) of the statutes is amended to read:

4 16.765 (8) If further violations of this section are committed during the term
5 of the contract, the contracting agency, the Fox River Navigational System Authority,
6 the Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~
7 ~~Wisconsin Economic Development Corporation,~~✓ or the Bradley Center Sports and
8 Entertainment Corporation may permit the violating party to complete the contract,
9 after complying with this section, but thereafter the contracting agency, the Fox
10 River Navigational System Authority, the Wisconsin Aerospace Authority, the Lower
11 Fox River Remediation Authority, ~~the Wisconsin Economic Development~~
12 ~~Corporation,~~✓ or the Bradley Center Sports and Entertainment Corporation shall
13 request the department to place the name of the party on the ineligible list for state
14 contracts, or the contracting agency, the Fox River Navigational System Authority,
15 the Wisconsin Aerospace Authority, the Lower Fox River Remediation Authority, ~~the~~
16 ~~Wisconsin Economic Development Corporation,~~ or the Bradley Center Sports and
17 Entertainment Corporation may terminate the contract without liability for the
18 uncompleted portion or any materials or services purchased or paid for by the
19 contracting party for use in completing the contract.

20 **SECTION 38.** 16.838 (1) (b) of the statutes is amended to read:

21 16.838 (1) (b) “Authority” means a body created under subch. II of ch. 114 or
22 ch. 231, 232, 233, ~~234,~~✓ or 237.

23 **SECTION 39.** 16.85 (2) of the statutes is amended to read:

24 16.85 (2) To furnish engineering, architectural, project management, and other
25 building construction services whenever requisitions therefor are presented to the

1 department by any agency. The department may deposit moneys received from the
2 provision of these services in the account under s. 20.505 (1) (kc) or in the general
3 fund as general purpose revenue — earned. In this subsection, “agency” means an
4 office, department, independent agency, institution of higher education, association,
5 society, or other body in state government created or authorized to be created by the
6 constitution or any law, which is entitled to expend moneys appropriated by law,
7 including the legislature and the courts, but not including an authority created in
8 subch. II of ch. 114 or in ch. 231, 233, 234 235, 237, 238, or 279.

9 **SECTION 40.** 16.865 (8) of the statutes is amended to read:

10 16.865 (8) Annually in each fiscal year, allocate as a charge to each agency a
11 proportionate share of the estimated costs attributable to programs administered by
12 the agency to be paid from the appropriation under s. 20.505 (2) (k). The department
13 may charge premiums to agencies to finance costs under this subsection and pay the
14 costs from the appropriation on an actual basis. The department shall deposit all
15 collections under this subsection in the appropriation account under s. 20.505 (2) (k).
16 Costs assessed under this subsection may include judgments, investigative and
17 adjustment fees, data processing and staff support costs, program administration
18 costs, litigation costs, and the cost of insurance contracts under sub. (5). In this
19 subsection, “agency” means an office, department, independent agency, institution
20 of higher education, association, society, or other body in state government created
21 or authorized to be created by the constitution or any law, that is entitled to expend
22 moneys appropriated by law, including the legislature and the courts, but not
23 including an authority created in subch. II of ch. 114 or in ch. 231, 232, 233, 234 235,
24 237, 238, or 279.

25 **SECTION 41.** 16.98 (1) of the statutes is amended to read:

1 16.98 (1) The department shall engage in such activities as the secretary deems
2 necessary to ensure the maximum utilization of federal resources by state agencies
3 and institutions and other eligible organizations and units of government, including
4 community development corporations as defined in s. ~~234.94~~[✓] 235.94[✓] (2). The
5 department shall acquire excess and surplus real and personal property at such cost
6 to the recipient as is necessary to amortize expenditures for transportation, packing,
7 crating, handling and program overhead, except that the department may transfer
8 any excess or surplus personal property to the department of tourism, upon request
9 of the department of tourism, at no cost, subject to any limitation or restriction
10 imposed by federal law.

11 **SECTION 42.** 19.42 (10) (h) of the statutes is amended to read:

12 19.42 (10) (h) The members of the board of directors[✓] and employees of the
13 Forward Wisconsin Housing and Economic[✓] Development Authority, except clerical
14 employees.

15 **SECTION 43.** 19.42 (10) (sm)[✗] of the statutes is repealed.

16 **SECTION 44.** 19.42 (13) (g) of the statutes is amended to read:

17 19.42 (13) (g) The members of the board of directors[✓] and employees of the
18 Forward Wisconsin Housing and Economic Development Authority, except clerical
19 employees.

20 **SECTION 45.** 19.42 (13) (om)[✗] of the statutes is repealed.

21 **SECTION 46.** 19.56 (2) (b) 6. of the statutes is amended to read:

22 19.56 (2) (b) 6. Is made available to the official by the ~~Wisconsin Economic~~
23 ~~Development Corporation~~ Forward Wisconsin Development Authority[✓] or the
24 department of tourism in accordance with sub. (3) (e), (em) or (f).

25 **SECTION 47.** 19.56 (3) (e) (intro.) of the statutes is amended to read:

1 19.56 (3) (e) (intro.) A state public official who is an officer or employee of the
2 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development
3 Authority may solicit, receive and retain on behalf of the state anything of value for
4 the purpose of any of the following:

5 **SECTION 48.** 19.56 (3) (e) 1. ^X of the statutes is amended to read:

6 19.56 (3) (e) 1. The sponsorship by the ~~Wisconsin Economic Development~~
7 ~~Corporation~~ Forward Wisconsin Development Authority [✓] of a trip to a foreign country
8 primarily to promote trade between that country and this state that the ~~Wisconsin~~
9 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority can
10 demonstrate through clear and convincing evidence is primarily for the benefit of
11 this state.

12 **SECTION 49.** 19.56 (3) (f) ^X of the statutes is amended to read:

13 19.56 (3) (f) A state public official may receive and retain from the ~~Wisconsin~~
14 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority
15 anything of value which the ~~Wisconsin Economic Development Corporation~~ Forward
16 Wisconsin Development Authority is authorized to provide under par. (e) and may
17 receive and retain from the department of tourism anything of value which the
18 department of tourism is authorized to provide under par. (em).

19 **SECTION 50.** 19.57 ^X of the statutes is amended to read:

20 **19.57 Conferences, visits and economic development activities.** The
21 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development
22 Authority shall file a report with the board no later than April 30 annually, specifying
23 the source and amount of anything of value received by the ~~Wisconsin Economic~~
24 ~~Development Corporation~~ Forward Wisconsin Development Authority [✓] during the
25 preceding calendar year for a purpose specified in s. 19.56 (3) (e), and the program

Insert 17-12

Insert 17-7

1 or activity in connection with which the thing is received, together with the location
2 and date of that program or activity.

3 **SECTION 51.** 20.192 of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

4 **SECTION 52.** 20.370 (2) (mr) of the statutes is amended to read:

5 20.370 (2) (mr) *General program operations — brownfields.* From the
6 environmental fund, the amounts in the schedule for administration of activities
7 related to brownfields, as defined in s. ~~238.13~~ 235.13 (1) (a).

History: 1971 c. 40, 95; 1971 c. 125 ss. 101 to 121, 522 (1); 1971 c. 211, 215, 277, 330, 336; 1973 c. 12 s. 37; 1973 c. 90, 100; 1973 c. 243 s. 82; 1973 c. 296, 298, 301, 318, 333, 336; 1975 c. 8, 39, 51, 91, 198; 1975 c. 224 ss. 7d, 7f, 7m, 17 to 19p; 1977 c. 29 ss. 181 to 234, 1657 (34); 1977 c. 274, 370, 374, 376, 377; 1977 c. 418 ss. 95 to 110, 929 (37); 1977 c. 421, 432; 1977 c. 447 ss. 42 to 44, 210; 1979 c. 34 ss. 199 to 322, 2102 (39) (a); 1979 c. 221; 1979 c. 361 s. 113; 1981 c. 1, 20, 86, 95, 131, 294, 330; 1981 c. 374 ss. 6, 7, 148, 150; 1983 a. 27 ss. 216m to 269, 2202 (23); 1983 a. 75, 181, 243, 397; 1983 a. 410 ss. 5m to 11, 2202 (38); 1983 a. 413; 1983 a. 416 ss. 1, 19; 1983 a. 426; 1985 a. 16, 22; 1985 a. 29 ss. 282d to 356, 3202 (26) (a), (39) (a), (c), (dm), (i); 1985 a. 46, 60, 65, 120, 202, 296; 1987 a. 27, 98, 110, 290, 295, 298, 305; 1987 a. 312 s. 17; 1987 a. 384, 397, 399, 403, 418; 1989 a. 31, 128, 284, 288, 326; 1989 a. 335 ss. 22mn to 30g, 89; 1989 a. 336, 350, 359, 366; 1991 a. 32; 1991 a. 39 ss. 326b to 394, 594c; 1991 a. 254, 269, 300, 309, 315; 1993 a. 16, 75, 166, 213, 343, 349, 415, 421, 453, 464; 1993 a. 490 ss. 18, 271; 1995 a. 27, 201, 225, 227, 296, 378, 459; 1997 a. 27, 35; 1997 a. 237 ss. 33 to 38d, 727g; 1997 a. 248; 1999 a. 9, 32, 74, 92; 1999 a. 150 s. 672; 1999 a. 185; 2001 a. 16, 56, 92, 108, 109; 2003 a. 33, 228, 251, 310, 314, 321, 327; 2005 a. 25, 286, 288, 347, 394; 2007 a. 20, 50, 97; 2009 a. 28, 42, 50, 175, 276, 365, 373; 2011 a. 32, 103, 119, 148, 151, 169, 208; 2011 a. 257 s. 56; 2013 a. 1; 2013 a. 20 ss. 214, 217, 218, 219, 220, 221, 276 to 289j; 2013 a. 72, 80; 2013 a. 165 s. 114; s. 35.17 correction in (2) (gi).

8 **SECTION 53.** 20.490 of the statutes is repealed.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

9 **SECTION 54.** 20.885 of the statutes is created to read:

10 **20.885 Grants to Forward Wisconsin Development Authority.** There is
11 appropriated to the department of administration for the following programs:

12 (1) GENERAL ADMINISTRATION. (m) *Federal aid.* All moneys received from the
13 federal government as authorized by the governor under s. 16.54, for grants to the
14 Forward Wisconsin Development Authority, which the Forward Wisconsin
15 Development Authority shall use for the purposes for which received.

16 (2) HOUSING AND LOAN GUARANTEE PROGRAMS. (a) *General program operations.*
17 As a continuing appropriation, the amounts in the schedule for grants to the Forward
18 Wisconsin Development Authority, for that authority's housing and loan guarantee
19 general program operations under subchs. II and V of ch. 235.

1 (ad) *Housing rehabilitation loan program.* ✓ As a continuing appropriation, the
2 amounts in the schedule for general program operations under s. 235.51. ✓

3 (ah) *Capital reserve fund deficiency.* ✓ As a continuing appropriation, the
4 amounts in the schedule for grants to the ✓ Forward Wisconsin Development
5 Authority to restore the capital reserve fund requirement in accordance with s.

6 235.54 or 235.024 (4). ✓ or 235.54

7 (at) *Homeowner eviction lien protection program.* ✓ As a continuing
8 appropriation, the amounts in the schedule to operate the homeowner eviction and
9 lien protection program under s. 235.605. ✓

10 (q) *Loan-loss reserve fund.* ✓ As a continuing appropriation, from the state
11 housing authority reserve fund, the amounts in the schedule for grants to the
12 Forward Wisconsin Development Authority, which the Forward Wisconsin
13 Development Authority shall use for a loan-loss reserve fund in accordance with s.
14 235.52. ✓

15 (qm) *Environmental fund transfer to ✓ Wisconsin development reserve fund.*
16 From the environmental fund, as a continuing appropriation, the amounts in the
17 schedule for grants to the Forward Wisconsin Development Authority, which the
18 Forward Wisconsin Development Authority shall deposit in the Wisconsin
19 development reserve fund under s. 235.93. ✓

20 (r) *Agrichemical management fund transfer to ✓ Wisconsin development reserve*
21 *fund.* From the agrichemical management fund, as a continuing appropriation, the
22 amounts in the schedule for grants to the Forward Wisconsin Development
23 Authority, which the Forward Wisconsin Development Authority shall deposit in the
24 Wisconsin development reserve fund under s. 235.93. ✓

1 (s) *Petroleum inspection fund transfer to Wisconsin development reserve fund.*
2 From the petroleum inspection fund, the amounts in the schedule for grants to the
3 Forward Wisconsin Development Authority,[✓] which the Forward Wisconsin
4 Development Authority shall deposit in the Wisconsin development reserve fund
5 under s. 235.93.[✓]

6 (3) ECONOMIC DEVELOPMENT PROGRAMS.[✓](a) *General program operations.* As a
7 continuing appropriation, the amounts in the schedule for grants to the Forward
8 Wisconsin Development Authority, for the Forward Wisconsin Development
9 Authority's economic development programs developed, implemented, and operated
10 under ch. 235.[✓]

11 (ap) *Wisconsin development reserve fund.*[✓] As a continuing appropriation, the
12 amounts in the schedule for grants to the Forward Wisconsin Development
13 Authority, which the Forward Wisconsin Development Authority shall deposit in the
14 Wisconsin development reserve fund under s. 235.93.[✓]

15 (g) *Disadvantaged business mobilization loan guarantee.*[✓] All moneys received
16 as grants under s. 85.25 (3)[✓] for the purpose of guaranteeing mobilization loans to
17 disadvantaged businesses as provided under s. 85.25.

18 (r) *Economic development fund; programs.*[✓] From the economic development
19 fund, as a continuing appropriation, the amounts in the schedule for grants to the
20 Forward Wisconsin Development Authority for funding economic development
21 programs administered by the Forward Wisconsin Development Authority under ch.
22 235.[✓]

23 (s) *Brownfield site assessment grants.*[✓] Biennially, from the environmental
24 fund, the amounts in the schedule for grants to the Forward Wisconsin Development
25 Authority for brownfield site assessment grants under s. 235.133.[✓]

***NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

1 **SECTION 55.** 23.167 (2) (intro.) of the statutes is amended to read:

2 23.167 (2) (intro.) The department, in consultation with the ~~Wisconsin~~
3 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,
4 shall do all of the following for each economic development program administered by
5 the department:

6 **SECTION 56.** 23.169 (1) of the statutes is amended to read:

7 23.169 (1) The department shall coordinate any economic development
8 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward
9 Wisconsin Development Authority.

10 **SECTION 57.** 23.169 (2) of the statutes is amended to read:

11 23.169 (2) Annually, no later than October 1, the department shall submit to
12 the joint legislative audit committee and to the appropriate standing committees of
13 the legislature under s. 13.172 (3) a comprehensive report assessing economic
14 development programs, as defined in s. 23.167 (1), administered by the department.
15 The report shall include all of the information required under s. ~~238.07~~ 235.016 (2).
16 The department shall collaborate with the ~~Wisconsin Economic Development~~
17 ~~Corporation~~ Forward Wisconsin Development Authority to make readily accessible
18 to the public on an Internet-based system the information required under this
19 section.

20 **SECTION 58.** 23.175 (1) (b) of the statutes is amended to read:

21 23.175 (1) (b) “State agency” means any office, department, agency, institution
22 of higher education, association, society or other body in state government created
23 or authorized to be created by the constitution or any law which is entitled to expend

1 moneys appropriated by law, including any authority created under subch. II of ch.
2 114 or ch. 231, 233, 234 235✓ or 237 but not including the legislature or the courts.

3 **SECTION 59.** 25.17 (2) (c) of the statutes is amended to read:

4 25.17 (2) (c) Invest the State Housing Authority reserve fund as directed by the
5 Forward Wisconsin Housing and Economic✓Development Authority in housing
6 rehabilitation loan program bonds of the authority including subordinated bonds
7 that may also be special obligations of the authority. In making the investment, the
8 board shall accept the terms and conditions as the authority specifies and is relieved
9 of any obligations relative to prudent investment of the fund, including those set
10 forth under ch. 881.

11 **SECTION 60.** 25.17 (70) (d) of the statutes is amended to read:

12 25.17 (70) (d) Comments solicited from the chief executive officer of the
13 Wisconsin Economic Development Corporation✓Forward Wisconsin Development
14 Authority and received by the board on or before November 30 of the year of
15 submittal.

16 **SECTION 61.** 25.41 (1) of the statutes is amended to read:

17 25.41 (1) All moneys appropriated or transferred by law; all moneys received
18 from the federal government, from the ~~state housing and economic development~~
19 ~~authority~~ Forward Wisconsin Development Authority✓ or from any other source for
20 the purpose of the state housing authority reserve fund; and all income or interest
21 earned by, or increment to the state housing authority reserve fund due to the
22 investment thereof shall constitute the state housing authority reserve fund which
23 shall be used only as provided in this section.

24 **SECTION 62.** 25.41 (2) of the statutes is amended to read:

1 25.41 (2) Except for the purpose of investment as provided in s. 25.17 (2) (c),
2 moneys in the fund shall be used only for the purpose of funding the appropriation
3 to the housing rehabilitation loan program loan loss reserve fund under s. ~~20.490~~
4 20.885 (2) (q). Nothing in this section may be construed as limiting the power of the
5 legislature, at any time, to abolish the fund.

6 **SECTION 63.** 25.50 (1) (d) of the statutes is amended to read:

7 25.50 (1) (d) “Local government” means any county, town, village, city, power
8 district, sewerage district, drainage district, town sanitary district, public inland
9 lake protection and rehabilitation district, local professional baseball park district
10 created under subch. III of ch. 229, long-term care district under s. 46.2895, local
11 professional football stadium district created under subch. IV of ch. 229, local
12 cultural arts district created under subch. V of ch. 229, public library system, school
13 district or technical college district in this state, any commission, committee, board
14 or officer of any governmental subdivision of this state, any court of this state, other
15 than the court of appeals or the supreme court, or any authority created under s.
16 114.61, 231.02, 233.02, or ~~234.02~~ 235.011.

17 **SECTION 64.** 26.37 (1) (b) of the statutes is amended to read:

18 26.37 (1) (b) Establish an implementation committee for the consortium.
19 Members of the committee may include one or more representatives from the
20 department of natural resources, the ~~Wisconsin Economic Development Corporation~~
21 Forward Wisconsin Development Authority, and the forest products industry.

22 **SECTION 65.** 26.37 (2) of the statutes is amended to read:

23 26.37 (2) The department of natural resources may not expend moneys from
24 the appropriations under s. 20.370 (5) (ax) or (6) (bt), 1997 stats., unless the
25 department of natural resources and the ~~Wisconsin Economic Development~~

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

11 **SECTION 66.** 30.121 (3w) (b) of the statutes is amended to read:

12 30.121 (3w) (b) The boathouse is located on land zoned exclusively for
13 commercial or industrial purposes or the boathouse is located on a brownfield, as
14 defined in s. ~~238.13~~ 235.13 (1) (a), or in a blighted area, as defined in s. 66.1331 (3)
15 (a).

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

17 **SECTION 67.** 34.01 (1) of the statutes is amended to read:

18 34.01 (1) "Governing board" means the investment board in the case of the
19 state, the ~~housing and economic development authority~~ Forward Wisconsin
20 Development Authority if the authority elects to be bound by all or part of this
21 chapter under s. ~~234.32~~ 235.32 (2), the county board or committee designated by the
22 county board to designate public depositories in the case of a county, the city council
23 in the case of a city, the village board in the case of a village, the town board in the
24 case of a town, the school board in the case of a school district, the board of control
in the case of a cooperative educational service agency, the clerk of court in the case

1 of any court in this state, and any other commission, committee, board or officer of
2 any governmental subdivision of the state not mentioned in this subsection.

3 **SECTION 68.** 34.01 (4) of the statutes is amended to read:

4 34.01 (4) "Public depositor" means the state or any county, city, village, town,
5 drainage district, power district, school district, cooperative educational service
6 agency, sewer district, or any commission, committee, board or officer of any
7 governmental subdivision of the state or any court of this state, a corporation
8 organized under s. 39.33 or the ~~housing and economic development authority~~
9 Forward Wisconsin Development Authority if the authority elects to be bound by all
10 or part of this chapter under s. ~~234.32~~ 235.32 (2), which deposits any moneys in a
11 public depository.

12 **SECTION 69.** 36.09 (1) (am) (intro.) of the statutes is amended to read:

13 36.09 (1) (am) (intro.) The board, in consultation with the ~~Wisconsin Economic~~
14 ~~Development Corporation~~ Forward Wisconsin Development Authority, shall do all
15 of the following for each economic development program, as defined in s. 36.11 (29r)
16 (a), administered by the board:

17 **SECTION 70.** 36.11 (29r) (b) 1. of the statutes is amended to read:

18 36.11 (29r) (b) 1. The board shall coordinate any economic development
19 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward
20 Wisconsin Development Authority.

21 **SECTION 71.** 36.11 (29r) (b) 2. of the statutes is amended to read:

22 36.11 (29r) (b) 2. Annually, no later than October 1, the board shall submit to
23 the joint legislative audit committee and to the appropriate standing committees of
24 the legislature under s. 13.172 (3) a comprehensive report assessing economic
25 development programs administered by the board. The report shall include all of the

1 information required under s. ~~238.07~~ 235.016 (2). The board shall collaborate with
2 the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin
3 Development Authority to make readily accessible to the public on an
4 Internet-based system the information required under this subsection.

5 **SECTION 72.** 36.25 (24) of the statutes is amended to read:

6 **36.25 (24) EMPLOYEE-OWNED BUSINESSES PROGRAM.** Through the University of
7 Wisconsin small business development center, in cooperation with the ~~Wisconsin~~
8 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,
9 the technical college system board and the University of Wisconsin-Extension, the
10 board shall create, as needed, educational programs to provide training in the
11 management of employee-owned businesses and shall provide technical assistance
12 to employee-owned businesses in matters affecting their management and business
13 operations, including assistance with governmental relations and assistance in
14 obtaining management, technical and financial assistance.

15 **SECTION 73.** 38.04 (1m) (b) (intro.) of the statutes is amended to read:

16 **38.04 (1m) (b) (intro.)** The board, in consultation with the ~~Wisconsin Economic~~
17 ~~Development Corporation~~ Forward Wisconsin Development Authority, shall do all
18 of the following for each economic development program administered by the board:

19 **SECTION 74.** 38.04 (10m) (a) of the statutes is amended to read:

20 **38.04 (10m) (a)** The board shall coordinate any economic development
21 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward
22 Wisconsin Development Authority.

23 **SECTION 75.** 38.04 (10m) (b) of the statutes is amended to read:

24 **38.04 (10m) (b)** Annually, no later than October 1, the board shall submit to
25 the joint legislative audit committee and to the appropriate standing committees of

1 the legislature under s. 13.172 (3) a comprehensive report assessing economic
2 development programs, as defined in sub. (1m) (a), administered by the board. The
3 report shall include all of the information required under s. ~~238.07~~ 235.016 (2). The
4 board shall collaborate with the ~~Wisconsin Economic Development Corporation~~
5 Forward Wisconsin Development Authority to make readily accessible to the public
6 on an Internet-based system the information required under this subsection.

7 **SECTION 76.** 40.02 (54) (b) of the statutes is amended to read:

8 40.02 (54) (b) The Forward ~~Wisconsin Housing and Economic Development~~
9 Authority.

10 **SECTION 77.** 40.02 (54) (m) of the statutes is amended to read:

11 40.02 (54) (m) The ~~Wisconsin Economic Development Corporation~~ Forward
12 Wisconsin Development Authority.

13 **SECTION 78.** 40.05 (4) (b) of the statutes is amended to read:

14 40.05 (4) (b) Except as provided under pars. (bc) and (bp), accumulated unused
15 sick leave under ss. 13.121 (4), 36.30, 230.35 (2), 233.10, ~~238.04 (8)~~, and 757.02 (5)
16 and subch. V of ch. 111 of any eligible employee, and of any eligible employee of the
17 Wisconsin Forward Development Authority, shall, at the time of death, upon
18 qualifying for an immediate annuity or for a lump sum payment under s. 40.25 (1)
19 or upon termination of creditable service and qualifying as an eligible employee
20 under s. 40.02 (25) (b) 6. or 10., be converted, at the employee's highest basic pay rate
21 he or she received while employed by the state, to credits for payment of health
22 insurance premiums on behalf of the employee or the employee's surviving insured
23 dependents. Any supplemental compensation that is paid to a state employee who
24 is classified under the state classified civil service as a teacher, teacher supervisor,
25 or education director for the employee's completion of educational courses that have

1 been approved by the employee's employer is considered as part of the employee's
2 basic pay for purposes of this paragraph. The full premium for any eligible employee
3 who is insured at the time of retirement, or for the surviving insured dependents of
4 an eligible employee who is deceased, shall be deducted from the credits until the
5 credits are exhausted and paid from the account under s. 40.04 (10), and then
6 deducted from annuity payments, if the annuity is sufficient. The department shall
7 provide for the direct payment of premiums by the insured to the insurer if the
8 premium to be withheld exceeds the annuity payment. Upon conversion of an
9 employee's unused sick leave to credits under this paragraph or par. (bf), the
10 employee or, if the employee is deceased, the employee's surviving insured
11 dependents may initiate deductions from those credits or may elect to delay
12 initiation of deductions from those credits, but only if the employee or surviving
13 insured dependents are covered by a comparable health insurance plan or policy
14 during the period beginning on the date of the conversion and ending on the date on
15 which the employee or surviving insured dependents later elect to initiate
16 deductions from those credits. If an employee or an employee's surviving insured
17 dependents elect to delay initiation of deductions from those credits, an employee or
18 the employee's surviving insured dependents may only later elect to initiate
19 deductions from those credits during the annual enrollment period under par. (be).
20 A health insurance plan or policy is considered comparable if it provides hospital and
21 medical benefits that are substantially equivalent to the standard health insurance
22 plan established under s. 40.52 (1).

****NOTE: See changes. Okay?

23 **SECTION 79.** 40.05 (4) (bm) of the statutes is amended to read:

1 40.05 (4) (bm) Except as provided under par. (bp), accumulated unused sick
2 leave under ss. 36.30 and 230.35 (2), ^{or} ~~233.10, or 238.04 (8)~~ of any eligible employee,
3 and of any eligible employee of the Forward Wisconsin Development Authority, shall,
4 upon request of the employee at the time the employee is subject to layoff under s.
5 40.02 (40), be converted at the employee's highest basic pay rate he or she received
6 while employed by the state to credits for payment of health insurance premiums on
7 behalf of the employee. Any supplemental compensation that is paid to a state
8 employee who is classified under the state classified civil service as a teacher, teacher
9 supervisor or education director for the employee's completion of educational courses
10 that have been approved by the employee's employer is considered as part of the
11 employee's basic pay for purposes of this paragraph. The full amount of the required
12 employee contribution for any eligible employee who is insured at the time of the
13 layoff shall be deducted from the credits until the credits are exhausted, the
14 employee is reemployed, or 5 years have elapsed from the date of layoff, whichever
15 occurs first.

****NOTE: See changes. Okay?

16 **SECTION 80.** 40.05 (5) (b) 4. of the statutes is amended to read:

17 40.05 (5) (b) 4. The accrual and crediting of sick leave shall be determined in
18 accordance with ss. 13.121 (4), 36.30, 230.35 (2), 233.10, ~~238.04 (8)~~, and 757.02 (5)
19 and subch. V of ch. 111 and in accordance with the policies and procedures of the
20 Forward Wisconsin Development Authority for any of its employees it deems eligible.

****NOTE: See changes. Okay?

21 **SECTION 81.** 40.62 (2) of the statutes is amended to read:

22 40.62 (2) Sick leave accumulation shall be determined in accordance with rules
23 of the department, any collective bargaining agreement under subch. V of ch. 111,

1 and ss. 13.121 (4), 36.30, 49.825 (4) (d) and (5) (d), 49.826 (4) (d), 230.35 (2), 233.10,
2 ~~238.04 (8)~~,[✓] 757.02 (5) and 978.12 (3) and in accordance with the policies and
3 procedures of the Forward Wisconsin Development Authority for any of its
4 employees it deems eligible.[✓]

****NOTE: See changes. Okay?

5 **SECTION 82.** 40.95 (1) (a) 1. of the statutes is amended to read:

6 40.95 (1) (a) 1. The employee accrues accumulated unused sick leave under s.
7 13.121 (4), 36.30, 230.35 (2), 233.10,[✓] ~~238.04~~ 235.03[✓](8), or 757.02 (5).

8 **SECTION 83.** 41.11 (1g) (b) (intro.) of the statutes is amended to read:

9 41.11 (1g) (b) (intro.) The department, in consultation with the Wisconsin
10 ~~Economic Development Corporation~~[✓] Forward Wisconsin Development Authority,
11 shall do all of the following for each economic development program administered by
12 the department:

13 **SECTION 84.** 41.11 (1r) (a) of the statutes is amended to read:

14 41.11 (1r) (a) The department shall coordinate any economic development
15 assistance with the ~~Wisconsin Economic Development Corporation~~ Forward
16 Wisconsin Development Authority.[✓]

17 **SECTION 85.** 41.11 (1r) (b) of the statutes is amended to read:

18 41.11 (1r) (b) Annually, no later than October 1, the department shall submit
19 to the joint legislative audit committee and to the appropriate standing committees
20 of the legislature under s. 13.172 (3) a comprehensive report assessing economic
21 development programs, as defined in sub. (1g) (a), administered by the department.
22 The report shall include all of the information required under s. ~~238.07~~[✓] 235.016[✓](2).
23 The department shall collaborate[✓] with the ~~Wisconsin Economic Development~~
24 ~~Corporation~~ Forward Wisconsin Development Authority[✓] to make readily accessible

Insert 30-2

1 to the public on an Internet-based system the information required under this
2 subsection.

3 SECTION 86. 45.31 (2) of the statutes is amended to read:

4 45.31 (2) "Authority" means the Forward Wisconsin Housing and Economic
5 Development Authority. ✓

Insert 30-5

6 SECTION 87. 46.28 (1) (a) of the statutes is amended to read:

7 46.28 (1) (a) "Authority" means the Forward Wisconsin Housing and Economic
8 Development Authority created under ch. 234 235. ✓

9 SECTION 88. 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~~ Forward
19 Wisconsin Development Authority, ✓ 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 89. 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~~ ✓ Forward Wisconsin Development
25 Authority, and private credit development organizations.

1 **SECTION 90.** 66.1015 (2) (intro.) of the statutes is amended to read:

2 66.1015 (2) (intro.) This section does not prohibit a city, village, town, county,
3 or housing authority or the ~~Wisconsin Housing and Economic Development~~
4 Authority from doing any of the following:

5 **SECTION 91.** 66.1103 (4m) (a) 1. of the statutes is amended to read:

6 66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the
7 revenue agreement, has given a notice of intent to enter into the agreement, on a
8 form prescribed under s. ~~238.11~~ 235.11[✓](1), to the ~~Wisconsin Economic Development~~
9 ~~Corporation~~ Forward Wisconsin Development Authority[✓] and to any collective
10 bargaining agent in this state with whom the person has a collective bargaining
11 agreement.

12 **SECTION 92.** 66.1103 (4m) (a) 2. of the statutes is amended to read:

13 66.1103 (4m) (a) 2. The municipality or county has received an estimate issued
14 under s. ~~238.11~~ 235.11[✓](5), and the ~~Wisconsin Economic Development Corporation~~
15 Forward Wisconsin Development Authority[✓] has estimated whether the project
16 which the municipality or county would finance under the revenue agreement is
17 expected to eliminate, create, or maintain jobs on the project site and elsewhere in
18 this state and the net number of jobs expected to be eliminated, created, or
19 maintained as a result of the project.

20 **SECTION 93.** 66.1103 (4m) (b) of the statutes is amended to read:

21 66.1103 (4m) (b) Any revenue agreement which an eligible participant enters
22 into with a municipality or county to finance a project shall require the eligible
23 participant to submit to the ~~Wisconsin Economic Development Corporation~~[✓] Forward
24 Wisconsin Development Authority within 12 months after the project is completed
25 or 2 years after a revenue bond is issued to finance the project, whichever is sooner,

1 on a form prescribed under s. ~~238.11~~ [✓]235.11[✓] (1), the net number of jobs eliminated,
2 created, or maintained on the project site and elsewhere in this state as a result of
3 the project.

4 SECTION 94. 66.1103 (4s) (a) 1. of the statutes is amended to read:

5 66.1103 (4s) (a) 1. “~~Corporation~~” [✓]“Authority” means the ~~Wisconsin Economic~~
6 ~~Development Corporation~~ Forward Wisconsin Development Authority.[✓]

7 SECTION 95. 66.1103 (4s) (b) 3. of the statutes is amended to read:

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

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

13 SECTION 96. 66.1103 (4s) (b) 4. of the statutes is amended to read:

14 66.1103 (4s) (b) 4. The employer shall submit a report to the ~~corporation~~
15 authority[✓] every 3 months during the first year after the construction of the project
16 is completed. The reports shall provide information about new jobs, lost jobs, and
17 offers of employment made to persons who were formerly employed at lost jobs. The
18 4th report shall be the final report. The form and content of the reports shall be
19 prescribed by the ~~corporation~~ authority[✓] under par. (d).

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

20 SECTION 97. 66.1103 (4s) (d) of the statutes is amended to read:

1 66.1103 (4s) (d) The ~~corporation~~ [✓] authority shall administer this subsection and
2 shall prescribe forms for certification and reports under par. (b).

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

3 **SECTION 98.** 66.1103 (10) (c) of the statutes is amended to read:

4 66.1103 (10) (c) A copy of the initial resolution together with a statement
5 indicating when the public notice required under par. (b) was published shall be filed
6 with the ~~Wisconsin Economic Development Corporation~~ [✓] Forward Wisconsin
7 Development Authority within 20 days following publication of notice. Prior to the
8 closing of the bond issue, the ~~corporation~~ ^{↓ authority} may require additional information from
9 the eligible participant or the municipality or county. After the closing of the bond
10 issue, the ~~corporation~~ ^{↓ authority} shall be notified of the closing date, any substantive changes
11 made to documents previously filed with the ~~corporation~~ ^{↓ authority}, and the principal amount
12 of the financing.

13 **SECTION 99.** 66.1103 (10) (g) of the statutes is amended to read:

14 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial
15 resolution a document which provides a good faith estimate of attorney fees which
16 will be paid from bond proceeds is filed with the clerk of the municipality or county
17 and the ~~Wisconsin Economic Development Corporation~~ [✓] Forward Wisconsin
18 Development Authority.

19 **SECTION 100.** 66.1107 (2) (a) of the statutes is amended to read:

20 66.1107 (2) (a) Holding of a public hearing by the planning commission or by
21 the local governing body at which interested parties are afforded a reasonable
22 opportunity to express their views on the proposed designation and boundaries of a
23 reinvestment neighborhood or area. Notice of the hearing shall be published as a

SECTION 100

1 class 2 notice, under ch. 985. Before publication, a copy of the notice shall be sent
2 by 1st class mail to the ~~Forward Wisconsin Housing and Economic Development~~
3 Authority, and a copy shall be posted in each school building and in at least 3 other
4 places of public assembly within the reinvestment neighborhood or area proposed to
5 be designated.

6 **SECTION 101.** 66.1201 (16) (a) of the statutes is amended to read:

7 66.1201 (16) (a) In this subsection, “government” includes the Forward
8 Wisconsin ~~Housing and Economic Development~~ Authority. ✓

9 **SECTION 102.** 66.1205 (3) of the statutes is amended to read:

10 66.1205 (3) Subsection (1) (a) and (c) does not apply in the case of housing
11 projects to the financing of which the Wisconsin Forward Wisconsin ~~Housing and~~
12 ~~Economic Development~~ Authority is a party, as to which ch. 234 235 shall be
13 controlling.

14 **SECTION 103.** 66.1213 (7) (b) of the statutes is amended to read:

15 66.1213 (7) (b) As set down by the Forward Wisconsin ~~Housing and Economic~~
16 ~~Development~~ Authority in accordance with ch. 234 235 in the case of housing projects
17 to the financing of which it is a party.

18 **SECTION 104.** 70.11 (4b) (b) of the statutes is amended to read:

19 70.11 (4b) (b) It is financed by the Housing and Economic Development
20 Authority under s. 234.03 (13), 2013 stats.

✱ ***NOTE: This change is as a result of the repeal of ^(S.) 234.03. Okay?

21 **SECTION 105.** 70.11 (4b) (c) of the statutes is amended to read:

22 70.11 (4b) (c) The Forward Wisconsin ~~Housing and Economic~~ Development
23 Authority holds a first-lien mortgage security interest on it.

24 **SECTION 106.** 70.11 (38r) of the statutes is amended to read:

1 70.11 (38r) ~~ECONOMIC DEVELOPMENT CORPORATION FORWARD AUTHORITY~~ All
2 property owned by the ~~Wisconsin Economic Development Corporation Forward~~
3 Wisconsin Development Authority, provided that use of the property is primarily
4 related to the purposes of the ~~Wisconsin Economic Development Corporation~~
5 Forward Wisconsin Development Authority.

6 **SECTION 107.** 71.05 (1) (c) 1. of the statutes is amended to read:

7 71.05 (1) (c) 1. The Wisconsin Housing and Economic Development Authority
8 under s. 234.65, 2013 stats., if the bonds are used to fund an economic development
9 loan to finance construction, renovation, or development of property that would be
10 exempt under s. 70.11 (36).

11 **SECTION 108.** 71.05 (1) (c) 1m. of the statutes is amended to read:

12 71.05 (1) (c) 1m. The Wisconsin Housing and Economic Development Authority
13 under s. ²234.08, 2013 stats., or ^{S.}234.61, 2013 stats., on or after January 1, 2004, or the
14 Forward Wisconsin Development Authority under s. 235.609 or 235.61, if the bonds
15 or notes are issued to fund multifamily affordable housing projects or elderly housing
16 projects.

17 **SECTION 109.** 71.05 (1) (c) 10. a. of the statutes is amended to read:

18 71.05 (1) (c) 10. a. The bonds or notes are used to fund multifamily affordable
19 housing projects or elderly housing projects in this state, and the Forward Wisconsin
20 Housing and Economic Development Forward Authority has the authority to issue
21 its bonds or notes for the project being funded.

22 **SECTION 110.** 71.05 (1) (c) 12. of the statutes is amended to read:

23 71.05 (1) (c) 12. The Forward Wisconsin Housing and Economic Development
24 Forward Authority, if the bonds or notes are issued to provide loans to a public affairs
25 network under s. 235.75 (4) or s. 234.75 (4), 2013 stats. 2 or s. 235.75 (4)

Insert 35-25

SECTION 111

1 SECTION 111. 71.07 (2dm) (a) 3. of the statutes is amended to read:

2 71.07 (2dm) (a) 3. “Development zone” means a development opportunity zone

3 under s. 235.395 (1) (e) and (f) or 235.398 or s. 238.395 (1) (e) and (f), 2013 stats., or

4 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009 stats.,

5 or an airport development zone under s. 235.3995 or s. 238.3995, 2013 stats., or s.

6 560.7995, 2009 stats.

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

7 SECTION 112. 71.07 (2dm) (a) 4. of the statutes is amended to read:

8 71.07 (2dm) (a) 4. “Previously owned property” means real property that the

9 claimant or a related person owned during the 2 years prior to the department of

10 commerce or the Wisconsin Economic Development Corporation or the Forward

11 Wisconsin Development Authority designating the place where the property is

12 located as a development zone and for which the claimant may not deduct a loss from

13 the sale of the property to, or an exchange of the property with, the related person

14 under section 267 of the Internal Revenue Code, except that section 267 (b) of the

15 Internal Revenue Code is modified so that if the claimant owns any part of the

16 property, rather than 50% ownership, the claimant is subject to section 267 (a) (1) of

17 the Internal Revenue Code for purposes of this subsection.

18 SECTION 113. 71.07 (2dm) (f) 1. of the statutes is amended to read:

19 71.07 (2dm) (f) 1. A copy of the verification that the claimant may claim tax

20 benefits under s. 235.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795

21 (3) (a) 4., 2009 stats., or is certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4)

1

or s. 238.395 (5) ^{plain} 2013 stats., ^{S.} 238.398 (3) 2013 stats., or ^{S.} 238.3995 (4) 2013 stats., or

2

s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

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

3

SECTION 114. 71.07 (2dm) (f) 2. of the statutes is amended to read:

4

71.07 (2dm) (f) 2. A statement from the department of commerce or the

5

Wisconsin Economic Development Corporation or the Forward Wisconsin

6

Development Authority verifying the purchase price of the investment and verifying

7

that the investment fulfills the requirements under par. (b).

8

SECTION 115. 71.07 (2dm) (i) of the statutes is amended to read:

9

71.07 (2dm) (i) Partnerships, limited liability companies, and tax-option

10

corporations may not claim the credit under this subsection, but the eligibility for,

11

and the amount of, that credit shall be determined on the basis of their economic

12

activity, not that of their shareholders, partners, or members. The corporation,

13

partnership, or limited liability company shall compute the amount of credit that

14

may be claimed by each of its shareholders, partners, or members and provide that

15

information to its shareholders, partners, or members. Partners, members of limited

16

liability companies, and shareholders of tax-option corporations may claim the

17

credit based on the partnership's, company's, or corporation's activities in proportion

18

to their ownership interest and may offset it against the tax attributable to their

19

income from the partnership's, company's, or corporation's business operations in the

20

development zone; except that partners, members, and shareholders in a

21

development zone under s. 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.

1 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
2 attributable to their income.

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

3 **SECTION 116.** 71.07 (2dm) (j) of the statutes is amended to read:

4 71.07 (2dm) (j) If a person who is entitled under s. 235.395 (3) (a) 4. or s. 238.395
5 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
6 ineligible for such tax benefits, or if a person's certification under s. 235.395 (5),
7 235.398 (3), or 235.3995 (4) or s. 238.395 (5) ^{plain} 2013 stats., ^{S.} 238.398 (3), 2013 stats., or
8 ^{S.} 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or
9 s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
10 subsection for the taxable year that includes the day on which the person becomes
11 ineligible for tax benefits, the taxable year that includes the day on which the
12 certification is revoked, or succeeding taxable years, and that person may carry over
13 no unused credits from previous years to offset tax under this chapter for the taxable
14 year that includes the day on which the person becomes ineligible for tax benefits,
15 the taxable year that includes the day on which the certification is revoked, or
16 succeeding taxable years.

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

17 **SECTION 117.** 71.07 (2dm) (k) of the statutes is amended to read:

18 71.07 (2dm) (k) If a person who is entitled under s. 235.395 (3) (a) 4. or s.
19 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
20 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5) ^{plain} 2013
21 stats., ^{S.} 238.398 (3), 2013 stats., or ^{S.} 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
22 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business

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

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

5 **SECTION 118.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

6 71.07 (2dx) (a) 2. "Development zone" means a development zone under s.
7 235.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
8 zone under s. 235.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an
9 enterprise development zone under s. 235.397 or s. 238.397, 2013 stats., or s.
10 560.797, 2009 stats., an agricultural development zone under s. 235.398 or s.
11 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
12 s. 235.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

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

13 **SECTION 119.** 71.07 (2dx) (a) 4. of the statutes is amended to read:

14 71.07 (2dx) (a) 4. "Full-time job" has the meaning given in s. 238.30 235.30
15 (2m). (intro.), 2., 3., 4. and 5.

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

16 **SECTION 120.** 71.07 (2dx) (b) of the statutes ~~is~~ amended to read:

17 71.07 (2dx) (b) *Credit*. Except as provided in pars. (be) and (bg) and in s. 73.03
18 (35), and subject to s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., for
19 any taxable year for which the person is entitled under s. 235.395 (3) or s. 238.395
20 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under

SECTION 120

plain

1 s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 or s. 238.365 (3), 2013 stats.,
 2 238.397 (4), 2013 stats., 238.398 (3), 2013 stats., or 238.3995 (4), 2013 stats., or s.
 3 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s.
 4 560.7995 (4), 2009 stats., any person may claim as a credit against the taxes
 5 otherwise due under this chapter the following amounts:

6 1. Fifty percent of the amount expended for environmental remediation in a
 7 development zone.

8 2. The amount determined by multiplying the amount determined under s.
 9 235.385 (1)(b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009 stats., by the
 10 number of full-time jobs created in a development zone and filled by a member of a
 11 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) for
 12 those jobs.

13 3. The amount determined by multiplying the amount determined under s.
 14 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the
 15 number of full-time jobs created in a development zone and not filled by a member
 16 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
 17 for those jobs.

18 4. The amount determined by multiplying the amount determined under s.
 19 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm), 2009 stats.,
 20 by the number of full-time jobs retained, as provided in the rules under s. 235.385
 21 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs for which a credit
 22 has been claimed under sub. (2dj), in an enterprise development zone under s.
 23 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for which significant
 24 capital investment was made and by then subtracting the subsidies paid under s.
 25 49.147 (3) (a) for those jobs.

1 5. The amount determined by multiplying the amount determined under s.
 2 235.385 (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. 235.385 or s.
 4 238.385, 2013 stats. or s. 560.785, 2009 stats., excluding jobs for which a credit has
 5 been claimed under sub. (2dj), in a development zone and not filled by a member of
 6 a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
 7 for those jobs.

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

8 **SECTION 121.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

9 71.07 (2dx) (b) 2. The amount determined by multiplying the amount
 10 determined under s. 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats. or s. 560.785 (1)
 11 (b), 2009 stats., by the number of full-time jobs created in a development zone and
 12 filled by a member of a targeted group and by then subtracting the subsidies paid
 13 under s. 49.147 (3) (a) for those jobs.

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

14 **SECTION 122.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

15 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
 16 determined under s. 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats. or s. 560.785
 17 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the
 18 rules under s. 238.385 or s. 238.385, 2013 stats. or s. 560.785, 2009 stats., excluding
 19 jobs for which a credit has been claimed under sub. (2dj), in an enterprise
 20 development zone under s. 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009

1 stats., and for which significant capital investment was made and by then
2 subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

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

3 **SECTION 123.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

4 71.07 (2dx) (b) 5. The amount determined by multiplying the amount
5 determined under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats. or s. 560.785 (1)
6 (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules
7 under s. 235.385 or s. 238.385, 2013 stats. or s. 560.785, 2009 stats., excluding jobs
8 for which a credit has been claimed under sub. (2dj), in a development zone and not
9 filled by a member of a targeted group and by then subtracting the subsidies paid
10 under s. 49.147 (3) (a) for those jobs.

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

11 **SECTION 124.** 71.07 (2dx) (be) of the statutes is amended to read:

12 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 235.395 (1)
13 (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any
14 credits claimed under this subsection, including any credits carried over, against the
15 amount of the tax otherwise due under this subchapter attributable to all of the
16 claimant's income and against the tax attributable to income from directly related
17 business operations of the claimant.

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

18 **SECTION 125.** 71.07 (2dx) (bg) of the statutes is amended to read:

19 71.07 (2dx) (bg) *Other entities.* For claimants in a development zone under s.
20 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,

1 partnerships, limited liability companies, and tax-option corporations may not
 2 claim the credit under this subsection, but the eligibility for, and amount of, that
 3 credit shall be determined on the basis of their economic activity, not that of their
 4 shareholders, partners, or members. The corporation, partnership, or company shall
 5 compute the amount of the credit that may be claimed by each of its shareholders,
 6 partners, or members and shall provide that information to each of its shareholders,
 7 partners, or members. Partners, members of limited liability companies, and
 8 shareholders of tax-option corporations may claim the credit based on the
 9 partnership's, company's, or corporation's activities in proportion to their ownership
 10 interest and may offset it against the tax attributable to their income.

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

11 **SECTION 126.** 71.07 (2dx) (c) of the statutes is amended to read:

12 71.07 (2dx) (c) *Credit precluded.* If the certification of a person for tax benefits
 13 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013
 14 stats., 238.397 (4), 2013 stats., 238.398 (3), 2013 stats., or 238.3995 (4), 2013 stats., Plain
 15 or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats.,
 16 or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible for tax
 17 benefits under s. 235.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats.,
 18 that person may not claim credits under this subsection for the taxable year that
 19 includes the day on which the certification is revoked; the taxable year that includes
 20 the day on which the person becomes ineligible for tax benefits; or succeeding taxable
 21 years and that person may not carry over unused credits from previous years to offset
 22 tax under this chapter for the taxable year that includes the day on which

SECTION 126

1 certification is revoked; the taxable year that includes the day on which the person
2 becomes ineligible for tax benefits; or succeeding taxable years.

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

3 **SECTION 127.** 71.07 (2dx) (d) of the statutes is amended to read:

4 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
5 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax
6 benefits or certified under s. 235.365 (3), 235.397 (4), 235.398 (4), or 235.3995 (4) or
7 s. 238.365 (3), ^{plain score} 238.397 (4), ^{s.} 238.398 (3), ^{plain} 2013 stats., or ^{s.} 238.3995 (4),
8 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s.
9 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
10 business operations in the development zone during any of the taxable years that
11 that zone exists, that person may not carry over to any taxable year following the
12 year during which operations cease any unused credits from the taxable year during
13 which operations cease or from previous taxable years.

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

14 **SECTION 128.** 71.07 (2dy) (a) of the statutes is amended to read:

15 71.07 (2dy) (a) *Definition.* In this subsection, "claimant" means a person who
16 files a claim under this subsection and is certified under s. 235.301 (2) ^{or} s. 238.301 (2),
17 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits under
18 s. 235.303 ^{or} s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

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

19 **SECTION 129.** 71.07 (2dy) (b) of the statutes is amended to read:

1 71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection
 2 and ss. 235.301 to 235.306 ^{or} ss. 238.301 to 238.306, 2013 stats., or ss. 560.701 to
 3 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
 4 may claim as a credit against the tax imposed under s. 71.02 or 71.08, up to the
 5 amount of the tax, the amount authorized for the claimant under s. 238.303 or s.
 6 238.303, 2013 stats., or s. 560.703, 2009 stats.

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

7 **SECTION 130.** 71.07 (2dy) (c) 1. of the statutes is amended to read:

8 71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the
 9 claimant includes with the claimant's return a copy of the claimant's certification
 10 under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and
 11 a copy of the claimant's notice of eligibility to receive tax benefits under s. 235.303
 12 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

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

13 **SECTION 131.** 71.07 (2dy) (c) 2. of the statutes is amended to read:

14 71.07 (2dy) (c) 2. Partnerships, limited liability companies, and tax-option
 15 corporations may not claim the credit under this subsection, but the eligibility for,
 16 and the amount of, the credit are based on their authorization to claim tax benefits
 17 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,
 18 limited liability company, or tax-option corporation shall compute the amount of
 19 credit that each of its partners, members, or shareholders may claim and shall
 20 provide that information to each of them. Partners, members of limited liability

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

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 23, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; s. 35.17 correction in (3q) (b) (intro.), (5n) (a) (intro.).

3 **SECTION 132.** 71.07 (2dy) (d) 2. of the statutes is amended to read:

4 71.07 (2dy) (d) 2. If a claimant's certification is revoked under s. 235.305✓ 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. 235.302✓ 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. 71.02 or 71.08 for the taxable year that
12 includes the day on which certification is revoked; the taxable year that includes the
13 day on which the claimant becomes ineligible for tax benefits; or succeeding taxable
14 years.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 23, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; s. 35.17 correction in (3q) (b) (intro.), (5n) (a) (intro.).

15 **SECTION 133.** 71.07 (3g) (a) (intro.) of the statutes is amended to read:

16 71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
17 73.03 (35m) and 235.23✓ and s. 238.23, 2013 stats.✓, and s. 560.96, 2009 stats., a
18 business that is certified under s. 235.23 (3)✓ or s. 238.23 (3), 2013 stats.✓, or s. 560.96
19 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.02 an
20 amount equal to the sum of the following, as established under s. 235.23 (3) (c) or s.
21 238.23 (3) (c), 2013 stats.✓ or s. 560.96 (3) (c), 2009 stats.:

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001

a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; 2013 a. 20, 54, 62, 116, 145; 2013 a. 166 s. 77; s. 35.17 correction in (3q) (b) (intro.), (5n) (a) (intro.).

1 SECTION 134. 71.07 (3g) (b) of the statutes is amended to read:

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

5 SECTION 135. 71.07 (3g) (e) 2. of the statutes is amended to read:

6 71.07 (3g) (e) 2. The investments that relate to the amount described under par.
7 (a) 2. for which a claimant makes a claim under this subsection must be retained for
8 use in the technology zone for the period during which the claimant's business is
9 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

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

10 SECTION 136. 71.07 (3g) (f) 1. of the statutes is amended to read:

11 71.07 (3g) (f) 1. A copy of the verification that the claimant's business is
12 certified under s. 238.23 (3) ^{or s. 560.96 (3), 2009 stats.,} and that the business has
13 entered into an agreement under s. 235.23 (3) (d) or s. 238.23 (3) (d), 2013 stats., or
14 s. 560.96 (3) (d), 2009 stats.

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

15 SECTION 137. 71.07 (3g) (f) 2. of the statutes is amended to read:

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

20 SECTION 138. 71.07 (3q) (a) 1. of the statutes is amended to read:

s. 235.23 (3) OK

2013 stats.

1 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
 2 under ~~235.16~~^{S.} (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

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

3 **SECTION 139.** 71.07 (3q) (a) 2. of the statutes is amended to read:

4 71.07 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
 5 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
 6 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
 7 taxable years beginning after December 31, 2010, an eligible employee under s.
 8 ~~238.16~~ 235.16 (1) (b) who satisfies the wage requirements under s. ~~238.16~~ 235.16 (3)
 9 (a) or (b).

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

10 **SECTION 140.** 71.07 (3q) (b) (intro.) of the statutes is amended to read:

11 71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
 12 subsection and s. ~~235.16~~[✓] or s. ~~238.16~~[✓], 2013 stats., or s. 560.2055, 2009 stats., for
 13 taxable years beginning after December 31, 2009, a claimant may claim as a credit
 14 against the taxes imposed under ss. 71.02 and 71.08 any of the following:

15 **SECTION 141.** 71.07 (3q) (b) 1. of the statutes is amended to read:

16 71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
 17 employee in the taxable year, not to exceed 10 percent of such wages, as determined
 18 by the Forward Wisconsin Development Authority under s. ~~235.16~~[✓] or the Wisconsin
 19 Economic Development Corporation under s. ~~238.16~~[✓], 2013 stats., or the department
 20 of commerce under s. 560.2055, 2009 stats.

21 **SECTION 142.** 71.07 (3q) (b) 2. of the statutes is amended to read:

1 71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
2 year, as determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009
3 stats., to undertake the training activities described under s. 235.16 (3) (c) or s.
4 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

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

5 **SECTION 143.** 71.07 (3q) (b) 2. of the statutes is amended to read:

6 71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
7 year, as determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009
8 stats., to undertake the training activities described under s. 235.16 (3) (c) or s.
9 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

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

10 **SECTION 144.** 71.07 (3q) (c) 2. of the statutes is amended to read:

11 71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the
12 claimant includes with the claimant's return a copy of the claimant's certification for
13 tax benefits under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
14 stats.

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

15 **SECTION 145.** 71.07 (3q) (c) 3. of the statutes is amended to read:

16 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
17 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
18 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of

1 any credits reallocated under s. 238.15 (3) (d),[✓] 2013 stats., or s. 560.205 (3) (d), 2009
2 stats.

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

3 **SECTION 146.** 71.07 (3w) (a) 2. of the statutes is amended to read:

4 71.07 (3w) (a) 2. “Claimant” means a person who is certified to claim tax
5 benefits under s. 235.399 (5)[✓] or s. 238.399 (5),[✓] 2013 stats., or s. 560.799 (5), 2009
6 stats., and who files a claim under this subsection.

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

7 **SECTION 147.** 71.07 (3w) (a) 3. of the statutes is amended to read:

8 71.07 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
9 in s. 235.399 (1) (am)[✓] or s. 238.399 (1) (am),[✓] 2013 stats., or s. 560.799 (1) (am), 2009
10 stats.

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

11 **SECTION 148.** 71.07 (3w) (a) 4. of the statutes is amended to read:

12 71.07 (3w) (a) 4. “Enterprise zone” means a zone designated under s.[✓] 235.399
13 or s. 238.399,[✓] 2013 stats., or s. 560.799, 2009 stats.

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

14 **SECTION 149.** 71.07 (3w) (a) 5d. of the statutes is amended to read:

15 71.07 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
16 municipality, as determined under s. 235.399[✓] or s. 238.399,[✓] 2013 stats., or s. 560.799,
17 2009 stats.

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

18 **SECTION 150.** 71.07 (3w) (a) 5e. of the statutes is amended to read: