

1 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
2 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
3 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
4 against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage,
5 as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.,
6 not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all
7 of the claimant's full-time employees whose annual wages are greater than the
8 amount determined by multiplying 2,080 by 150 percent of the federal minimum
9 wage in a tier I county or municipality, not including the wages paid to the employees
10 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
11 municipality, not including the wages paid to the employees determined under par.
12 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
13 the total number of such employees is equal to or greater than the total number of
14 such employees in the base year. A claimant may claim a credit under this
15 subdivision for no more than 5 consecutive taxable years.

16 **SECTION 163.** 71.07 (3w) (bm) 3. of the statutes is amended to read:

17 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
18 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
19 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
20 December 31, 2008, a claimant may claim as a credit against the tax imposed under
21 s. 71.02 or 71.08 up to 10 percent of the claimant's significant capital expenditures,
22 as determined under s. 235.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799
23 (5m), 2009 stats.

24 **SECTION 164.** 71.07 (3w) (bm) 4. of the statutes is amended to read:

1 71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
2 3., and subject to the limitations provided in this subsection and s. 235.399 or s.
3 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
4 December 31, 2009, a claimant may claim as a credit against the tax imposed under
5 s. 71.02 or 71.08, up to 1 percent of the amount that the claimant paid in the taxable
6 year to purchase tangible personal property, items, property, or goods under s. 77.52
7 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined under s. 235.399
8 (5) (e) or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that
9 the claimant may not claim the credit under this subdivision and subd. 3. for the
10 same expenditures.

11 **SECTION 165.** 71.07 (3w) (c) 3. of the statutes is amended to read:

12 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
13 claimant includes with the claimant's return a copy of the claimant's certification for
14 tax benefits under s. 235.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
15 560.799 (5) or (5m), 2009 stats.

16 **SECTION 166.** 71.07 (3w) (d) of the statutes is amended to read:

17 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
18 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
19 include with their returns a copy of their certification for tax benefits, and a copy of
20 the verification of their expenses, from the department of commerce or the Wisconsin
21 Economic Development Corporation or the Forward Wisconsin Development
22 Authority.

23 **SECTION 167.** 71.07 (5b) (a) 2. of the statutes is amended to read:

24 71.07 (5b) (a) 2. "Fund manager" means an investment fund manager certified
25 under s. 235.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

1 **SECTION 168.** 71.07 (5b) (b) 1. of the statutes is amended to read:

2 71.07 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
3 to the limitations provided under this subsection and s. 235.15 or s. 238.15, 2013
4 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
5 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount
6 of those taxes, 25 percent of the claimant's investment paid to a fund manager that
7 the fund manager invests in a business certified under s. 235.15 or s. 238.15 (1), 2013
8 stats., or s. 560.205 (1), 2009 stats.

9 **SECTION 169.** 71.07 (5b) (b) 2. of the statutes is amended to read:

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

19 **SECTION 170.** 71.07 (5b) (d) 3. of the statutes is amended to read:

20 71.07 (5b) (d) 3. Except as provided under s. ~~238.15~~ 235.15 (3) (d) (intro.), for
21 investments made after December 31, 2007, if an investment for which a claimant
22 claims a credit under par. (b) is held by the claimant for less than 3 years, the
23 claimant shall pay to the department, in the manner prescribed by the department,
24 the amount of the credit that the claimant received related to the investment.

25 **SECTION 171.** 71.07 (5d) (a) 1. (intro.) of the statutes is amended to read:

1 71.07 (5d) (a) 1. (intro.) “Bona fide angel investment” means a purchase of an
2 equity interest, or any other expenditure, as determined by rule under s. 235.15 or
3 s. 238.15, 2013 stats., or s. 560.205, 2009 stats., that is made by any of the following:

4 **SECTION 172.** 71.07 (5d) (a) 2m. of the statutes is amended to read:

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

9 **SECTION 173.** 71.07 (5d) (a) 3. of the statutes is amended to read:

10 71.07 (5d) (a) 3. “Qualified new business venture” means a business that is
11 certified under s. 235.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1), 2009 stats.

12 **SECTION 174.** 71.07 (5d) (b) (intro.) of the statutes is amended to read:

13 71.07 (5d) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
14 subsection and in s. 235.15 or s. 238.15, 2013 stats., or s. 560.205, 2009 stats., a
15 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08, up
16 to the amount of those taxes, the following:

17 **SECTION 175.** 71.07 (5d) (b) 1. of the statutes is amended to read:

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

24 **SECTION 176.** 71.07 (5d) (b) 2. of the statutes is amended to read:

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

6 **SECTION 177.** 71.07 (5d) (c) 2. of the statutes is amended to read:

7 71.07 (5d) (c) 2. For taxable years beginning before January 1, 2008, the
8 maximum amount of a claimant's investment that may be used as the basis for a
9 credit under this subsection is \$2,000,000 for each investment made directly in a
10 business certified under s. 235.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1),
11 2009 stats.

12 **SECTION 178.** 71.07 (5d) (d) 1. of the statutes is amended to read:

13 71.07 (5d) (d) 1. Except as provided under s. 238.15 235.15 (3) (d) (intro.), for
14 investments made after December 31, 2007, if an investment for which a claimant
15 claims a credit under par. (b) is held by the claimant for less than 3 years, the
16 claimant shall pay to the department, in the manner prescribed by the department,
17 the amount of the credit that the claimant received related to the investment.

18 **SECTION 179.** 71.07 (9m) (c) (intro.) of the statutes is amended to read:

19 71.07 (9m) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
20 the claimant includes with the claimant's return a copy of the claimant's certification
21 under s. 238.17 235.17. For certification purposes under s. 238.17 235.17, the
22 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
23 Forward Wisconsin Development Authority all of the following:

24 **SECTION 180.** 71.26 (1) (be) of the statutes is amended to read:

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

5 **SECTION 181.** 71.26 (1m) (e) of the statutes is amended to read:

6 71.26 (1m) (e) Those issued under s. 234.65, 2013 stats., to fund an economic
7 development loan to finance construction, renovation or development of property
8 that would be exempt under s. 70.11 (36).

9 **SECTION 182.** 71.26 (1m) (em) of the statutes is amended to read:

10 71.26 (1m) (em) Those issued under s. 234.08, 2013 stats., or s. 234.61, 2013
11 stats., on or after January 1, 2004, or the Forward Wisconsin Development Authority
12 under s. 235.609 or 235.61, if the obligations are issued to fund multifamily
13 affordable housing projects or elderly housing projects.

14 **SECTION 183.** 71.26 (1m) (k) 1. of the statutes is amended to read:

15 71.26 (1m) (k) 1. The bonds or notes are used to fund multifamily affordable
16 housing projects or elderly housing projects in this state, and the Forward Wisconsin
17 ~~Housing and Economic~~ Development Authority has the authority to issue its bonds
18 or notes for the project being funded.

19 **SECTION 184.** 71.26 (1m) (m) of the statutes is amended to read:

20 71.26 (1m) (m) Those issued by the Forward Wisconsin Housing and Economic
21 Development Authority to provide loans to a public affairs network under s. 235.75
22 (4) or s. 234.75 (4), 2013 stats.

23 **SECTION 185.** 71.28 (1) (a) of the statutes is amended to read:

24 71.28 (1) (a) Any corporation which contributes an amount to the community
25 development finance authority under s. 233.03, 1985 stats., or to the housing and

1 economic development authority under s. 234.03 (32), 2013 stats., or to the Forward
2 Wisconsin Development Authority on behalf of the community development finance
3 company under s. 235.95 and, in the same year, purchases common stock or
4 partnership interests of the community development finance company issued under
5 s. 233.05 (2), 1985 stats., or s. 234.95 (2), 2013 stats., or 235.95 in an amount no
6 greater than the contribution to the authority may credit against taxes otherwise
7 due an amount equal to 75% of the purchase price of the stock or partnership
8 interests. The credit received under this paragraph may not exceed 75% of the
9 contribution ~~to the community development finance authority.~~

10 **SECTION 186.** 71.28 (1dm) (a) 1. of the statutes is amended to read:

11 71.28 (1dm) (a) 1. “Certified” means entitled under s. 235.395 (3) (a) 4. or s.
12 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
13 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013
14 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
15 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

16 **SECTION 187.** 71.28 (1dm) (a) 3. of the statutes is amended to read:

17 71.28 (1dm) (a) 3. “Development zone” means a development opportunity zone
18 under s. 235.395 (1) (e) and (f) or 235.398 or s. 238.395 (1) (e) and (f), 2013 stats., or
19 s. 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009
20 stats., or an airport development zone under s. 235.3995 or s. 238.3995, 2013 stats.,
21 or s. 560.7995, 2009 stats.

22 **SECTION 188.** 71.28 (1dm) (a) 4. of the statutes is amended to read:

23 71.28 (1dm) (a) 4. “Previously owned property” means real property that the
24 claimant or a related person owned during the 2 years prior to the department of
25 commerce or the Wisconsin Economic Development Corporation or the Forward

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

8 **SECTION 189.** 71.28 (1dm) (f) 1. of the statutes is amended to read:

9 71.28 (1dm) (f) 1. A copy of the verification that the claimant may claim tax
10 benefits under s. 235.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
11 (3) (a) 4., 2009 stats., or is certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4)
12 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
13 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

14 **SECTION 190.** 71.28 (1dm) (f) 2. of the statutes is amended to read:

15 71.28 (1dm) (f) 2. A statement from the department of commerce or the
16 Wisconsin Economic Development Corporation or the Forward Wisconsin
17 Development Authority verifying the purchase price of the investment and verifying
18 that the investment fulfills the requirements under par. (b).

19 **SECTION 191.** 71.28 (1dm) (i) of the statutes is amended to read:

20 71.28 (1dm) (i) Partnerships, limited liability companies, and tax-option
21 corporations may not claim the credit under this subsection, but the eligibility for,
22 and the amount of, that credit shall be determined on the basis of their economic
23 activity, not that of their shareholders, partners, or members. The corporation,
24 partnership, or limited liability company shall compute the amount of credit that
25 may be claimed by each of its shareholders, partners, or members and provide that

1 information to its shareholders, partners, or members. Partners, members of limited
2 liability companies, and shareholders of tax-option corporations may claim the
3 credit based on the partnership's, company's, or corporation's activities in proportion
4 to their ownership interest and may offset it against the tax attributable to their
5 income from the partnership's, company's, or corporation's business operations in the
6 development zone; except that partners, members, and shareholders in a
7 development zone under s. 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.
8 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
9 attributable to their income.

10 **SECTION 192.** 71.28 (1dm) (j) of the statutes is amended to read:

11 71.28 (1dm) (j) If a person who is entitled under s. 235.395 (3) (a) 4. or s. 238.395
12 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
13 ineligible for such tax benefits, or if a person's certification under s. 235.395 (5),
14 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,
15 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
16 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
17 subsection for the taxable year that includes the day on which the person becomes
18 ineligible for tax benefits, the taxable year that includes the day on which the
19 certification is revoked, or succeeding taxable years, and that person may carry over
20 no unused credits from previous years to offset tax under this chapter for the taxable
21 year that includes the day on which the person becomes ineligible for tax benefits,
22 the taxable year that includes the day on which the certification is revoked, or
23 succeeding taxable years.

24 **SECTION 193.** 71.28 (1dm) (k) of the statutes is amended to read:

1 71.28 (1dm) (k) If a person who is entitled under s. 235.395 (3) (a) 4. or s.
2 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
3 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013
4 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
5 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business
6 operations in the development zone during any of the taxable years that that zone
7 exists, that person may not carry over to any taxable year following the year during
8 which operations cease any unused credits from the taxable year during which
9 operations cease or from previous taxable years.

10 **SECTION 194.** 71.28 (1dx) (a) 2. of the statutes is amended to read:

11 71.28 (1dx) (a) 2. “Development zone” means a development zone under s.
12 235.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
13 zone under s. 235.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an
14 enterprise development zone under s. 235.397 or s. 238.397, 2013 stats., or s.
15 560.797, 2009 stats., an agricultural development zone under s. 235.398 or s.
16 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
17 s. 235.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

18 **SECTION 195.** 71.28 (1dx) (a) 4. of the statutes is amended to read:

19 71.28 (1dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 235.30
20 (2m).

21 **SECTION 196.** 71.28 (1dx) (b) (intro.) of the statutes is amended to read:

22 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
23 in s. 73.03 (35), and subject to s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
24 stats., for any taxable year for which the person is entitled under s. 235.395 (3) or s.
25 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified

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

6 **SECTION 197.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

7 71.28 (1dx) (b) 2. The amount determined by multiplying the amount
8 determined under s. 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1)
9 (b), 2009 stats., by the number of full-time jobs created in a development zone and
10 filled by a member of a targeted group and by then subtracting the subsidies paid
11 under s. 49.147 (3) (a) for those jobs.

12 **SECTION 198.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

13 71.28 (1dx) (b) 3. The amount determined by multiplying the amount
14 determined under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
15 (c), 2009 stats., by the number of full-time jobs created in a development zone and
16 not filled by a member of a targeted group and by then subtracting the subsidies paid
17 under s. 49.147 (3) (a) for those jobs.

18 **SECTION 199.** 71.28 (1dx) (b) 4. of the statutes is amended to read:

19 71.28 (1dx) (b) 4. The amount determined by multiplying the amount
20 determined under s. 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785
21 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the
22 rules under s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding
23 jobs for which a credit has been claimed under sub. (1dj), in an enterprise
24 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.

3 **SECTION 200.** 71.28 (1dx) (b) 5. of the statutes is amended to read:

4 71.28 (1dx) (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. (1dj), 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.

11 **SECTION 201.** 71.28 (1dx) (be) of the statutes is amended to read:

12 71.28 (1dx) (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.

18 **SECTION 202.** 71.28 (1dx) (bg) of the statutes is amended to read:

19 71.28 (1dx) (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.,
21 partnerships, limited liability companies, and tax-option corporations may not
22 claim the credit under this subsection, but the eligibility for, and amount of, that
23 credit shall be determined on the basis of their economic activity, not that of their
24 shareholders, partners, or members. The corporation, partnership, or company shall
25 compute the amount of the credit that may be claimed by each of its shareholders,

1 partners, or members and shall provide that information to each of its shareholders,
2 partners, or members. Partners, members of limited liability companies, and
3 shareholders of tax-option corporations may claim the credit based on the
4 partnership's, company's, or corporation's activities in proportion to their ownership
5 interest and may offset it against the tax attributable to their income.

6 **SECTION 203.** 71.28 (1dx) (c) of the statutes is amended to read:

7 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
8 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013
9 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
10 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
11 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible
12 for tax benefits under s. 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),
13 2009 stats., that person may not claim credits under this subsection for the taxable
14 year that includes the day on which the certification is revoked; the taxable year that
15 includes the day on which the person becomes ineligible for tax benefits; or
16 succeeding taxable years and that person may not carry over unused credits from
17 previous years to offset tax under this chapter for the taxable year that includes the
18 day on which certification is revoked; the taxable year that includes the day on which
19 the person becomes ineligible for tax benefits; or succeeding taxable years.

20 **SECTION 204.** 71.28 (1dx) (d) of the statutes is amended to read:

21 71.28 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
22 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax
23 benefits or certified under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or
24 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or
25 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,

1 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
2 business operations in the development zone during any of the taxable years that
3 that zone exists, that person may not carry over to any taxable year following the
4 year during which operations cease any unused credits from the taxable year during
5 which operations cease or from previous taxable years.

6 **SECTION 205.** 71.28 (1dy) (a) of the statutes is amended to read:

7 71.28 (1dy) (a) *Definition.* In this subsection, “claimant” means a person who
8 files a claim under this subsection and is certified under s. 235.301 (2) or s. 238.301
9 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits
10 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

11 **SECTION 206.** 71.28 (1dy) (b) of the statutes is amended to read:

12 71.28 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
13 and ss. 235.301 to 235.306 or ss. 238.301 to 238.306, 2013 stats., or ~~s.~~ ss. 560.701 to
14 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
15 may claim as a credit against the tax imposed under s. 71.23, up to the amount of the
16 tax, the amount authorized for the claimant under s. 235.303 or s. 238.303, 2013
17 stats., or s. 560.703, 2009 stats.

18 **SECTION 207.** 71.28 (1dy) (c) 1. of the statutes is amended to read:

19 71.28 (1dy) (c) 1. No credit may be allowed under this subsection unless the
20 claimant includes with the claimant’s return a copy of the claimant’s certification
21 under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and
22 a copy of the claimant’s notice of eligibility to receive tax benefits under s. 235.303
23 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

24 **SECTION 208.** 71.28 (1dy) (c) 2. of the statutes is amended to read:

1 71.28 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option
2 corporations may not claim the credit under this subsection, but the eligibility for,
3 and the amount of, the credit are based on their authorization to claim tax benefits
4 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,
5 limited liability company, or tax-option corporation shall compute the amount of
6 credit that each of its partners, members, or shareholders may claim and shall
7 provide that information to each of them. Partners, members of limited liability
8 companies, and shareholders of tax-option corporations may claim the credit in
9 proportion to their ownership interests.

10 **SECTION 209.** 71.28 (1dy) (d) 2. of the statutes is amended to read:

11 71.28 (1dy) (d) 2. If a claimant's certification is revoked under s. 235.305 or s.
12 238.305, 2013 stats., or s. 560.705, 2009 stats., or if a claimant becomes ineligible for
13 tax benefits under s. 235.302 or s. 238.302, 2013 stats., or s. 560.702, 2009 stats., the
14 claimant may not claim credits under this subsection for the taxable year that
15 includes the day on which the certification is revoked; the taxable year that includes
16 the day on which the claimant becomes ineligible for tax benefits; or succeeding
17 taxable years and the claimant may not carry over unused credits from previous
18 years to offset the tax imposed under s. 71.23 for the taxable year that includes the
19 day on which certification is revoked; the taxable year that includes the day on which
20 the claimant becomes ineligible for tax benefits; or succeeding taxable years.

21 **SECTION 210.** 71.28 (3g) (a) (intro.) of the statutes is amended to read:

22 71.28 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
23 73.03 (35m) and 235.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
24 business that is certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
25 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.23 an

1 amount equal to the sum of the following, as established under s. 235.23 (3) (c) or s.
2 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

3 **SECTION 211.** 71.28 (3g) (b) of the statutes is amended to read:

4 71.28 (3g) (b) The department of revenue shall notify the department of
5 ~~commerce or the Wisconsin Economic Development Corporation~~ Forward Wisconsin
6 Development Authority of all claims under this subsection.

7 **SECTION 212.** 71.28 (3g) (e) 2. of the statutes is amended to read:

8 71.28 (3g) (e) 2. The investments that relate to the amount described under par.
9 (a) 2. for which a claimant makes a claim under this subsection must be retained for
10 use in the technology zone for the period during which the claimant's business is
11 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

12 **SECTION 213.** 71.28 (3g) (f) 1. of the statutes is amended to read:

13 71.28 (3g) (f) 1. A copy of the verification that the claimant's business is
14 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.,
15 and that the business has entered into an agreement under s. 235.23 (3) (d) or s.
16 238.23 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

17 **SECTION 214.** 71.28 (3g) (f) 2. of the statutes is amended to read:

18 71.28 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
19 Economic Development Corporation or the Forward Wisconsin Development
20 Authority verifying the purchase price of the investment described under par. (a) 2.
21 and verifying that the investment fulfills the requirement under par. (e) 2.

22 **SECTION 215.** 71.28 (3q) (a) 1. of the statutes is amended to read:

23 71.28 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
24 under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

25 **SECTION 216.** 71.28 (3q) (a) 2. of the statutes is amended to read:

1 71.28 (3q) (a) 2. “Eligible employee” means, for taxable years beginning before
2 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
3 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
4 taxable years beginning after December 31, 2010, an eligible employee under s.
5 235.16 (1) (b) or s. 238.16 (1) (b), 2013 stats., who satisfies the wage requirements
6 under s. 235.16 (3) (a) or (b) or s. 238.16 (3) (a) or (b), 2013 stats.

7 **SECTION 217.** 71.28 (3q) (b) of the statutes is amended to read:

8 71.28 (3q) (b) *Filing claims.* Subject to the limitations provided in this
9 subsection and s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for
10 taxable years beginning after December 31, 2009, a claimant may claim as a credit
11 against the taxes imposed under s. 71.23 any of the following:

12 1. The amount of wages that the claimant paid to an eligible employee in the
13 taxable year, not to exceed 10 percent of such wages, as determined under s. 235.16
14 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats.

15 2. The amount of the costs incurred by the claimant in the taxable year, as
16 determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., to
17 undertake the training activities described under s. 235.16 (3) (c) or s. 238.16 (3) (c),
18 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

19 **SECTION 218.** 71.28 (3q) (c) 2. of the statutes is amended to read:

20 71.28 (3q) (c) 2. No credit may be allowed under this subsection unless the
21 claimant includes with the claimant’s return a copy of the claimant’s certification for
22 tax benefits under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
23 stats.

24 **SECTION 219.** 71.28 (3q) (c) 3. of the statutes is amended to read:

1 71.28 (3q) (c) 3. The maximum amount of credits that may be awarded under
2 this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January
3 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
4 any credits reallocated under 235.15 (3) (d) or s. 238.15 (3) (d), 2013 stats., or s.
5 560.205 (3) (d), 2009 stats.

6 **SECTION 220.** 71.28 (3w) (a) 2. of the statutes is amended to read:

7 71.28 (3w) (a) 2. “Claimant” means a person who is certified to claim tax
8 benefits under s. 235.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
9 stats., and who files a claim under this subsection.

10 **SECTION 221.** 71.28 (3w) (a) 3. of the statutes is amended to read:

11 71.28 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
12 in s. 235.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
13 stats.

14 **SECTION 222.** 71.28 (3w) (a) 4. of the statutes is amended to read:

15 71.28 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 235.399
16 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

17 **SECTION 223.** 71.28 (3w) (a) 5d. of the statutes is amended to read:

18 71.28 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
19 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
20 2009 stats.

21 **SECTION 224.** 71.28 (3w) (a) 5e. of the statutes is amended to read:

22 71.28 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or
23 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
24 2009 stats.

25 **SECTION 225.** 71.28 (3w) (b) (intro.) of the statutes is amended to read:

1 71.28 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
2 provided in this subsection and s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
3 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.23
4 an amount calculated as follows:

5 **SECTION 226.** 71.28 (3w) (b) 5. of the statutes is amended to read:

6 71.28 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
7 percentage determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009
8 stats., not to exceed 7 percent.

9 **SECTION 227.** 71.28 (3w) (bm) 1. of the statutes is amended to read:

10 71.28 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
11 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
12 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
13 against the tax imposed under s. 71.23 an amount equal to a percentage, as
14 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
15 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
16 or improve the job-related skills of any of the claimant's full-time employees, to train
17 any of the claimant's full-time employees on the use of job-related new technologies,
18 or to provide job-related training to any full-time employee whose employment with
19 the claimant represents the employee's first full-time job. This subdivision does not
20 apply to employees who do not work in an enterprise zone.

21 **SECTION 228.** 71.28 (3w) (bm) 2. of the statutes is amended to read:

22 71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
23 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
24 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
25 against the tax imposed under s. 71.23 an amount equal to the percentage, as

1 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
2 to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of
3 the claimant's full-time employees whose annual wages are greater than the amount
4 determined by multiplying 2,080 by 150 percent of the federal minimum wage in a
5 tier I county or municipality, not including the wages paid to the employees
6 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
7 municipality, not including the wages paid to the employees determined under par.
8 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
9 the total number of such employees is equal to or greater than the total number of
10 such employees in the base year. A claimant may claim a credit under this
11 subdivision for no more than 5 consecutive taxable years.

12 **SECTION 229.** 71.28 (3w) (bm) 3. of the statutes is amended to read:

13 71.28 (3w) (bm) 3. In addition to the credits under par. (b) and subs. 1., 2., and
14 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
15 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
16 December 31, 2008, a claimant may claim as a credit against the tax imposed under
17 s. 71.23 up to 10 percent of the claimant's significant capital expenditures, as
18 determined under s. 235.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799 (5m),
19 2009 stats.

20 **SECTION 230.** 71.28 (3w) (bm) 4. of the statutes is amended to read:

21 71.28 (3w) (bm) 4. In addition to the credits under par. (b) and subs. 1., 2., and
22 3., and subject to the limitations provided in this subsection and s. 235.399 or s.
23 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
24 December 31, 2009, a claimant may claim as a credit against the tax imposed under
25 s. 71.23, up to 1 percent of the amount that the claimant paid in the taxable year to

1 purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b),
2 (c), or (d), or services from Wisconsin vendors, as determined under s. 235.399 (5) (e)
3 or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that the
4 claimant may not claim the credit under this subdivision and subd. 3. for the same
5 expenditures.

6 **SECTION 231.** 71.28 (3w) (c) 3. of the statutes is amended to read:

7 71.28 (3w) (c) 3. No credit may be allowed under this subsection unless the
8 claimant includes with the claimant's return a copy of the claimant's certification for
9 tax benefits under s. 235.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
10 560.799 (5) or (5m), 2009 stats.

11 **SECTION 232.** 71.28 (3w) (d) of the statutes is amended to read:

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

18 **SECTION 233.** 71.28 (4) (am) 1. of the statutes is amended to read:

19 71.28 (4) (am) 1. In addition to the credit under par. (ad), any corporation may
20 credit against taxes otherwise due under this chapter an amount equal to 5 percent
21 of the amount obtained by subtracting from the corporation's qualified research
22 expenses, as defined in section 41 of the Internal Revenue Code, except that
23 "qualified research expenses" include only expenses incurred by the claimant in a
24 development zone under subch. III of ch. 235 or subch. II of ch. 238, 2013 stats., or
25 subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative

1 computation under section 41 (c) (4) of the Internal Revenue Code and that election
2 applies until the department permits its revocation and except that “qualified
3 research expenses” do not include compensation used in computing the credit under
4 sub. (1dj) nor research expenses incurred before the claimant is certified for tax
5 benefits under s. 235.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
6 stats., the corporation’s base amount, as defined in section 41 (c) of the Internal
7 Revenue Code, in a development zone, except that gross receipts used in calculating
8 the base amount means gross receipts from sales attributable to Wisconsin under s.
9 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk) and research
10 expenses used in calculating the base amount include research expenses incurred
11 before the claimant is certified for tax benefits under s. 235.365 (3) or s. 238.365 (3),
12 2013 stats., or s. 560.765 (3), 2009 stats., in a development zone, if the claimant
13 submits with the claimant’s return a copy of the claimant’s certification for tax
14 benefits under s. 235.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
15 stats., and a statement from the department of commerce or the Wisconsin Economic
16 Development Corporation or Forward Wisconsin Development Authority verifying
17 the claimant’s qualified research expenses for research conducted exclusively in a
18 development zone. The rules under s. 73.03 (35) apply to the credit under this
19 subdivision. The rules under sub. (1di) (f) and (g) as they apply to the credit under
20 that subsection apply to claims under this subdivision. Section 41 (h) of the Internal
21 Revenue Code does not apply to the credit under this subdivision.

22 **SECTION 234.** 71.28 (4) (am) 2. of the statutes is amended to read:

23 71.28 (4) (am) 2. The development zones credit under subd. 1., as it applies to
24 a person certified under s. 235.365 or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
25 stats., applies to a corporation that conducts economic activity in a development

1 opportunity zone under s. 235.395 (1) or s. 238.395 (1), 2013 stats., or s. 560.795 (1),
2 2009 stats., and that is entitled to tax benefits under s. 235.395 (3) or s. 238.395 (3),
3 2013 stats., or s. 560.795 (3), 2009 stats., subject to the limits under s. 235.395 (2) or
4 s. 238.395 (2), 2013 stats., or s. 560.795 (2), 2009 stats. A development opportunity
5 zone credit under this subdivision may be calculated using expenses incurred by a
6 claimant beginning on the effective date under s. 235.395 (2) (a) or s. 238.395 (2) (a),
7 2013 stats., or s. 560.795 (2) (a), 2009 stats., of the development opportunity zone
8 designation of the area in which the claimant conducts economic activity.

9 **SECTION 235.** 71.28 (5b) (a) 2. of the statutes is amended to read:

10 71.28 (5b) (a) 2. “Fund manager” means an investment fund manager certified
11 under s. 235.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

12 **SECTION 236.** 71.28 (5b) (b) 1. of the statutes is amended to read:

13 71.28 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
14 to the limitations provided under this subsection and s. 235.15 or s. 238.15, 2013
15 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
16 claim as a credit against the tax imposed under s. 71.23, up to the amount of those
17 taxes, 25 percent of the claimant’s investment paid to a fund manager that the fund
18 manager invests in a business certified under s. 235.15 (1) or s. 238.15 (1), 2013
19 stats., or s. 560.205 (1), 2009 stats.

20 **SECTION 237.** 71.28 (5b) (b) 2. of the statutes is amended to read:

21 71.28 (5b) (b) 2. In the case of a partnership, limited liability company, or
22 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
23 shall be determined at the entity level rather than the claimant level and may be
24 allocated among the claimants who make investments in the manner set forth in the
25 entity’s organizational documents. The entity shall provide to the department of

1 revenue and to the ~~department of commerce or the Wisconsin Economic~~
2 ~~Development Corporation~~ Forward Wisconsin Development Authority the names
3 and tax identification numbers of the claimants, the amounts of the credits allocated
4 to the claimants, and the computation of the allocations.

5 **SECTION 238.** 71.28 (5b) (d) 3. of the statutes is amended to read:

6 71.28 (5b) (d) 3. Except as provided under s. ~~238.15~~ 235.15 (3) (d) (intro.), for
7 investments made after December 31, 2007, if an investment for which a claimant
8 claims a credit under par. (b) is held by the claimant for less than 3 years, the
9 claimant shall pay to the department, in the manner prescribed by the department,
10 the amount of the credit that the claimant received related to the investment.

11 **SECTION 239.** 71.28 (6) (c) (intro.) of the statutes is amended to read:

12 71.28 (6) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
13 the claimant includes with the claimant's return a copy of the claimant's certification
14 under s. ~~238.17~~ 235.17. For certification purposes under s. ~~238.17~~ 235.17, the
15 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
16 Forward Wisconsin Development Authority all of the following:

17 **SECTION 240.** 71.36 (1m) (b) 2. of the statutes is amended to read:

18 71.36 (1m) (b) 2. Interest on obligations issued under s. 66.0304 by a
19 commission if the bonds or notes are used to fund multifamily affordable housing
20 projects or elderly housing projects in this state, and the Forward Wisconsin Housing
21 ~~and Economic Development Authority~~ has the authority to issue its bonds or notes
22 for the project being funded, or if the bonds or notes are used by a health facility, as
23 defined in s. 231.01 (5), to fund the acquisition of information technology hardware
24 or software, in this state, and the Wisconsin Health and Educational Facilities
25 Authority has the authority to issue its bonds or notes for the project being funded,

1 or if the bonds or notes are issued to fund a redevelopment project in this state or a
2 housing project in this state, and the authority exists for bonds or notes to be issued
3 by an entity described under s. 66.1201, 66.1333, or 66.1335.

4 **SECTION 241.** 71.36 (1m) (b) 5. of the statutes is amended to read:

5 71.36 (1m) (b) 5. Interest on obligations issued under s. 234.65, 2013 stats., to
6 fund an economic development loan to finance construction, renovation or
7 development of property that would be exempt under s. 70.11 (36).

8 **SECTION 242.** 71.45 (1t) (e) of the statutes is amended to read:

9 71.45 (1t) (e) Those issued under s. 234.65, 2013 stats., to fund an economic
10 development loan to finance construction, renovation or development of property
11 that would be exempt under s. 70.11 (36).

12 **SECTION 243.** 71.45 (1t) (em) of the statutes is amended to read:

13 71.45 (1t) (em) Those issued under s. 234.08, 2013 stats., or s. 234.61, 2013
14 stats., on or after January 1, 2004, or the Forward Wisconsin Development Authority
15 under s. 235.609 or 235.61, if the obligations are issued to fund multifamily
16 affordable housing projects or elderly housing projects.

17 **SECTION 244.** 71.45 (1t) (k) 1. of the statutes is amended to read:

18 71.45 (1t) (k) 1. 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 Authority has the authority to issue its bonds
21 or notes for the project being funded.

22 **SECTION 245.** 71.45 (1t) (m) of the statutes is amended to read:

23 71.45 (1t) (m) Those issued by the Forward Wisconsin ~~Housing and Economic~~
24 Development Authority to provide loans to a public affairs network under s. 234.75
25 (4), 2013 stats., or s. 235.75 (4).

1 **SECTION 246.** 71.47 (1) (a) of the statutes is amended to read:

2 71.47 (1) (a) Any corporation which contributes an amount to the community
3 development finance authority under s. 233.03, 1985 stats., or to the housing and
4 economic development authority under s. 234.03 (32), 2013 stats., or to the Forward
5 Wisconsin Development Authority on behalf of the community development finance
6 company under s. 235.95 and in the same year purchases common stock or
7 partnership interests of the community development finance company issued under
8 s. 233.05 (2), 1985 stats., or s. 234.95 (2), 2013 stats., or s. 235.95 (2) in an amount
9 no greater than the contribution to the authority, may credit against taxes otherwise
10 due an amount equal to 75% of the purchase price of the stock or partnership
11 interests. The credit received under this paragraph may not exceed 75% of the
12 contribution ~~to the community development finance authority.~~

13 **SECTION 247.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

14 71.47 (1dm) (a) 1. “Certified” means entitled under s. 235.395 (3) (a) 4. or s.
15 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
16 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013
17 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
18 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

19 **SECTION 248.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

20 71.47 (1dm) (a) 3. “Development zone” means a development opportunity zone
21 under s. 235.395 (1) (e) and (f) or 235.398 or s. 238.395 (1) (e) and (f), 2013 stats., or
22 s. 238.398, 2013 stats. or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009
23 stats., or an airport development zone under s. 235.3995 or s. 238.3995, 2013 stats.,
24 or s. 560.7995, 2009 stats.

25 **SECTION 249.** 71.47 (1dm) (a) 4. of the statutes is amended to read:

1 71.47 (1dm) (a) 4. “Previously owned property” means real property that the
2 claimant or a related person owned during the 2 years prior to the department of
3 commerce or the Wisconsin Economic Development Corporation or the Forward
4 Wisconsin Development Authority designating the place where the property is
5 located as a development zone and for which the claimant may not deduct a loss from
6 the sale of the property to, or an exchange of the property with, the related person
7 under section 267 of the Internal Revenue Code, except that section 267 (b) of the
8 Internal Revenue Code is modified so that if the claimant owns any part of the
9 property, rather than 50% ownership, the claimant is subject to section 267 (a) (1) of
10 the Internal Revenue Code for purposes of this subsection.

11 **SECTION 250.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

12 71.47 (1dm) (f) 1. A copy of the verification that the claimant may claim tax
13 benefits under s. 235.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
14 (3) (a) 4., 2009 stats., or is certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4)
15 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
16 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

17 **SECTION 251.** 71.47 (1dm) (f) 2. of the statutes is amended to read:

18 71.47 (1dm) (f) 2. A statement from the department of commerce or the
19 Wisconsin Economic Development Corporation or the Forward Wisconsin
20 Development Authority verifying the purchase price of the investment and verifying
21 that the investment fulfills the requirements under par. (b).

22 **SECTION 252.** 71.47 (1dm) (i) of the statutes is amended to read:

23 71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option
24 corporations may not claim the credit under this subsection, but the eligibility for,
25 and the amount of, that credit shall be determined on the basis of their economic

1 activity, not that of their shareholders, partners, or members. The corporation,
2 partnership, or limited liability company shall compute the amount of credit that
3 may be claimed by each of its shareholders, partners, or members and provide that
4 information to its shareholders, partners, or members. Partners, members of limited
5 liability companies, and shareholders of tax-option corporations may claim the
6 credit based on the partnership's, company's, or corporation's activities in proportion
7 to their ownership interest and may offset it against the tax attributable to their
8 income from the partnership's, company's, or corporation's business operations in the
9 development zone; except that partners, members, and shareholders in a
10 development zone under s. 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.
11 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
12 attributable to their income.

13 **SECTION 253.** 71.47 (1dm) (j) of the statutes is amended to read:

14 71.47 (1dm) (j) If a person who is entitled under s. 235.395 (3) (a) 4. or s. 238.395
15 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
16 ineligible for such tax benefits, or if a person's certification under s. 235.395 (5),
17 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,
18 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
19 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
20 subsection for the taxable year that includes the day on which the person becomes
21 ineligible for tax benefits, the taxable year that includes the day on which the
22 certification is revoked, or succeeding taxable years, and that person may carry over
23 no unused credits from previous years to offset tax under this chapter for the taxable
24 year that includes the day on which the person becomes ineligible for tax benefits,

1 the taxable year that includes the day on which the certification is revoked, or
2 succeeding taxable years.

3 **SECTION 254.** 71.47 (1dm) (k) of the statutes is amended to read:

4 71.47 (1dm) (k) If a person who is entitled under s. 235.395 (3) (a) 4. or s.
5 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
6 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013
7 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
8 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business
9 operations in the development zone during any of the taxable years that that zone
10 exists, that person may not carry over to any taxable year following the year during
11 which operations cease any unused credits from the taxable year during which
12 operations cease or from previous taxable years.

13 **SECTION 255.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

14 71.47 (1dx) (a) 2. “Development zone” means a development zone under s.
15 235.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
16 zone under s. 235.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., or an
17 enterprise development zone under s. 235.397 or s. 238.397, 2013 stats., or s.
18 560.797, 2009 stats., an agricultural development zone under s. 235.398 or s.
19 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
20 s. 235.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

21 **SECTION 256.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

22 71.47 (1dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 235.30
23 (2m).

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

1 71.47 (1dx) (b) *Credit*. (intro.) Except as provided in pars. (be) and (bg) and
2 in s. 73.03 (35), and subject to s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
3 stats., for any taxable year for which the person is entitled under s. 235.395 (3) or s.
4 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified
5 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013
6 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
7 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
8 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the
9 taxes otherwise due under this chapter the following amounts:

10 **SECTION 258.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

11 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
12 determined under s. 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1)
13 (b), 2009 stats., by the number of full-time jobs created in a development zone and
14 filled by a member of a targeted group and by then subtracting the subsidies paid
15 under s. 49.147 (3) (a) for those jobs.

16 **SECTION 259.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

17 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
18 determined under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
19 (c), 2009 stats., by the number of full-time jobs created in a development zone and
20 not filled by a member of a targeted group and by then subtracting the subsidies paid
21 under s. 49.147 (3) (a) for those jobs.

22 **SECTION 260.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

23 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
24 determined under s. 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785
25 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the

1 rules under s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding
2 jobs for which a credit has been claimed under sub. (1dj), in an enterprise
3 development zone under s. 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009
4 stats., and for which significant capital investment was made and by then
5 subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

6 **SECTION 261.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

7 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
8 determined under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
9 (c), 2009 stats., by the number of full-time jobs retained, as provided ~~in the rules~~
10 under s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs
11 for which a credit has been claimed under sub. (1dj), in a development zone and not
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.

14 **SECTION 262.** 71.47 (1dx) (be) of the statutes is amended to read:

15 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 235.395 (1)
16 (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any
17 credits claimed under this subsection, including any credits carried over, against the
18 amount of the tax otherwise due under this subchapter attributable to all of the
19 claimant's income and against the tax attributable to income from directly related
20 business operations of the claimant.

21 **SECTION 263.** 71.47 (1dx) (bg) of the statutes is amended to read:

22 71.47 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
23 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,
24 partnerships, limited liability companies, and tax-option corporations may not
25 claim the credit under this subsection, but the eligibility for, and amount of, that

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

9 **SECTION 264.** 71.47 (1dx) (c) of the statutes is amended to read:

10 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
11 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013
12 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
13 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
14 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible
15 for tax benefits under s. 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),
16 2009 stats., that person may not claim credits under this subsection for the taxable
17 year that includes the day on which the certification is revoked; the taxable year that
18 includes the day on which the person becomes ineligible for tax benefits; or
19 succeeding taxable years and that person may not carry over unused credits from
20 previous years to offset tax under this chapter for the taxable year that includes the
21 day on which certification is revoked; the taxable year that includes the day on which
22 the person becomes ineligible for tax benefits; or succeeding taxable years.

23 **SECTION 265.** 71.47 (1dx) (d) of the statutes is amended to read:

24 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
25 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax

1 benefits or certified under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or
2 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or
3 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
4 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
5 business operations in the development zone during any of the taxable years that
6 that zone exists, that person may not carry over to any taxable year following the
7 year during which operations cease any unused credits from the taxable year during
8 which operations cease or from previous taxable years.

9 **SECTION 266.** 71.47 (1dy) (a) of the statutes is amended to read:

10 71.47 (1dy) (a) *Definition.* In this subsection, “claimant” means a person who
11 files a claim under this subsection and is certified under s. 235.301 (2) or s. 238.301
12 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits
13 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

14 **SECTION 267.** 71.47 (1dy) (b) of the statutes is amended to read:

15 71.47 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
16 and ss. 235.301 to 235.306 or ss. 238.301 to 238.306, 2013 stats., or s. 560.701 to
17 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
18 may claim as a credit against the tax imposed under s. 71.43, up to the amount of the
19 tax, the amount authorized for the claimant under s. 235.303 or s. 238.303, 2013
20 stats., or s. 560.703, 2009 stats.

21 **SECTION 268.** 71.47 (1dy) (c) 1. of the statutes is amended to read:

22 71.47 (1dy) (c) 1. No credit may be allowed under this subsection unless the
23 claimant includes with the claimant’s return a copy of the claimant’s certification
24 under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and

1 a copy of the claimant's notice of eligibility to receive tax benefits under s. 235.303
2 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

3 **SECTION 269.** 71.47 (1dy) (c) 2. of the statutes is amended to read:

4 71.47 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option
5 corporations may not claim the credit under this subsection, but the eligibility for,
6 and the amount of, the credit are based on their authorization to claim tax benefits
7 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,
8 limited liability company, or tax-option corporation shall compute the amount of
9 credit that each of its partners, members, or shareholders may claim and shall
10 provide that information to each of them. Partners, members of limited liability
11 companies, and shareholders of tax-option corporations may claim the credit in
12 proportion to their ownership interests.

13 **SECTION 270.** 71.47 (1dy) (d) 2. of the statutes is amended to read:

14 71.47 (1dy) (d) 2. If a claimant's certification is revoked under s. 235.305 or s.
15 238.305, 2013 stats., or s. 560.705, 2009 stats., or if a claimant becomes ineligible for
16 tax benefits under s. 235.302 or s. 238.302, 2013 stats., or s. 560.702, 2009 stats., the
17 claimant may not claim credits under this subsection for the taxable year that
18 includes the day on which the certification is revoked; the taxable year that includes
19 the day on which the claimant becomes ineligible for tax benefits; or succeeding
20 taxable years and the claimant may not carry over unused credits from previous
21 years to offset the tax imposed under s. 71.43 for the taxable year that includes the
22 day on which certification is revoked; the taxable year that includes the day on which
23 the claimant becomes ineligible for tax benefits; or succeeding taxable years.

24 **SECTION 271.** 71.47 (3g) (a) (intro.) of the statutes is amended to read:

1 71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
2 73.03 (35m) and 235.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
3 business that is certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
4 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.43 an
5 amount equal to the sum of the following, as established under s. 235.23 (3) (c) or s.
6 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

7 **SECTION 272.** 71.47 (3g) (b) of the statutes is amended to read:

8 71.47 (3g) (b) The department of revenue shall notify the ~~department of~~
9 ~~commerce or the Wisconsin Economic Development Corporation~~ Forward Wisconsin
10 Development Authority of all claims under this subsection.

11 **SECTION 273.** 71.47 (3g) (e) 2. of the statutes is amended to read:

12 71.47 (3g) (e) 2. The investments that relate to the amount described under par.
13 (a) 2. for which a claimant makes a claim under this subsection must be retained for
14 use in the technology zone for the period during which the claimant's business is
15 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

16 **SECTION 274.** 71.47 (3g) (e) 2. of the statutes is amended to read:

17 71.47 (3g) (e) 2. The investments that relate to the amount described under par.
18 (a) 2. for which a claimant makes a claim under this subsection must be retained for
19 use in the technology zone for the period during which the claimant's business is
20 certified under 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

21 **SECTION 275.** 71.47 (3g) (f) 1. of the statutes is amended to read:

22 71.47 (3g) (f) 1. A copy of the verification that the claimant's business is
23 certified under 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats., and
24 that the business has entered into an agreement under s. 235.23 (3) (d) or s. 238.23
25 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

1 **SECTION 276.** 71.47 (3g) (f) 2. of the statutes is amended to read:

2 71.47 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
3 Economic Development Corporation or the Forward Wisconsin Development
4 Authority verifying the purchase price of the investment described under par. (a) 2.
5 and verifying that the investment fulfills the requirement under par. (e) 2.

6 **SECTION 277.** 71.47 (3q) (a) 1. of the statutes is amended to read:

7 71.47 (3q) (a) 1. “Claimant” means a person certified to receive tax benefits
8 under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

9 **SECTION 278.** 71.47 (3q) (a) 2. of the statutes is amended to read:

10 71.47 (3q) (a) 2. “Eligible employee” means, for taxable years beginning before
11 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
12 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
13 taxable years beginning after December 31, 2010, an eligible employee under s.
14 235.16 (1) (b) or s. 238.16 (1) (b), 2013 stats., who satisfies the wage requirements
15 under s. 235.16 (3) (a) or (b) or s. 238.16 (3) (a) or (b), 2013 stats.

16 **SECTION 279.** 71.47 (3q) (b) (intro.) of the statutes is amended to read:

17 71.47 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
18 subsection and s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for
19 taxable years beginning after December 31, 2009, a claimant may claim as a credit
20 against the taxes imposed under s. 71.43 any of the following:

21 **SECTION 280.** 71.47 (3q) (b) 1. of the statutes is amended to read:

22 71.47 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
23 employee in the taxable year, not to exceed 10 percent of such wages, as determined
24 under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats.

25 **SECTION 281.** 71.47 (3q) (b) 2. of the statutes is amended to read:

1 71.47 (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.

5 **SECTION 282.** 71.47 (3q) (c) 2. of the statutes is amended to read:

6 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
7 claimant includes with the claimant's return a copy of the claimant's certification for
8 tax benefits under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
9 stats.

10 **SECTION 283.** 71.47 (3q) (c) 3. of the statutes is amended to read:

11 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
12 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
13 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
14 any credits reallocated under s. 235.15 (3) (d) or s. 238.15 (3) (d), 2013 stats., or s.
15 560.205 (3) (d), 2009 stats.

16 **SECTION 284.** 71.47 (3w) (a) 2. of the statutes is amended to read:

17 71.47 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
18 benefits under s. 235.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
19 stats., and who files a claim under this subsection.

20 **SECTION 285.** 71.47 (3w) (a) 3. of the statutes is amended to read:

21 71.47 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
22 in s. 235.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
23 stats.

24 **SECTION 286.** 71.47 (3w) (a) 4. of the statutes is amended to read:

1 71.47 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 235.399
2 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

3 **SECTION 287.** 71.47 (3w) (a) 5d. of the statutes is amended to read:

4 71.47 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
5 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
6 2009 stats.

7 **SECTION 288.** 71.47 (3w) (a) 5e. of the statutes is amended to read:

8 71.47 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or
9 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
10 2009 stats.

11 **SECTION 289.** 71.47 (3w) (b) (intro.) of the statutes is amended to read:

12 71.47 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
13 provided in this subsection and s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
14 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.43
15 an amount calculated as follows:

16 **SECTION 290.** 71.47 (3w) (b) 5. of the statutes is amended to read:

17 71.47 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
18 percentage determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009
19 stats., not to exceed 7 percent.

20 **SECTION 291.** 71.47 (3w) (bm) 1. of the statutes is amended to read:

21 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subsd. 2., 3., and
22 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
23 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
24 against the tax imposed under s. 71.43 an amount equal to a percentage, as
25 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not

1 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
2 or improve the job-related skills of any of the claimant's full-time employees, to train
3 any of the claimant's full-time employees on the use of job-related new technologies,
4 or to provide job-related training to any full-time employee whose employment with
5 the claimant represents the employee's first full-time job. This subdivision does not
6 apply to employees who do not work in an enterprise zone.

7 **SECTION 292.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

8 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
9 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
10 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
11 against the tax imposed under s. 71.43 an amount equal to the percentage, as
12 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
13 to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of
14 the claimant's full-time employees whose annual wages are greater than the amount
15 determined by multiplying 2,080 by 150 percent of the federal minimum wage in a
16 tier I county or municipality, not including the wages paid to the employees
17 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
18 municipality, not including the wages paid to the employees determined under par.
19 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
20 the total number of such employees is equal to or greater than the total number of
21 such employees in the base year. A claimant may claim a credit under this
22 subdivision for no more than 5 consecutive taxable years.

23 **SECTION 293.** 71.47 (3w) (bm) 3. of the statutes is amended to read:

24 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
25 4., and subject to the limitations provided in this subsection and s. 235.399 or s.

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1 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
2 December 31, 2008, a claimant may claim as a credit against the tax imposed under
3 s. 71.43 up to 10 percent of the claimant's significant capital expenditures, as
4 determined under s. 235.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799 (5m),
5 2009 stats.

6 **SECTION 294.** 71.47 (3w) (bm) 4. of the statutes is amended to read:

7 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
8 3., and subject to the limitations provided in this subsection and s. 235.399 or s.
9 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
10 December 31, 2009, a claimant may claim as a credit against the tax imposed under
11 s. 71.43, up to 1 percent of the amount that the claimant paid in the taxable year to
12 purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b),
13 (c), or (d), or services from Wisconsin vendors, as determined under s. 235.399 (5) (e)
14 or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that the
15 claimant may not claim the credit under this subdivision and subd. 3. for the same
16 expenditures.

17 **SECTION 295.** 71.47 (3w) (c) 3. of the statutes is amended to read:

18 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
19 claimant includes with the claimant's return a copy of the claimant's certification for
20 tax benefits under s. 235.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
21 560.799 (5) or (5m), 2009 stats.

22 **SECTION 296.** 71.47 (3w) (d) of the statutes is amended to read:

23 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
24 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
25 include with their returns a copy of their certification for tax benefits, and a copy of

1 the verification of their expenses, from the department of commerce or the Wisconsin
2 Economic Development Corporation or the Forward Wisconsin Development
3 Authority.

4 **SECTION 297.** 71.47 (4) (am) of the statutes is amended to read:

5 71.47 (4) (am) *Development zone additional research credit.* In addition to the
6 credit under par. (ad), any corporation may credit against taxes otherwise due under
7 this chapter an amount equal to 5 percent of the amount obtained by subtracting
8 from the corporation's qualified research expenses, as defined in section 41 of the
9 Internal Revenue Code, except that "qualified research expenses" include only
10 expenses incurred by the claimant in a development zone under subch. III of ch. 235
11 or subch. II of ch. 238, 2013 stats., or subch. VI of ch. 560, 2009 stats., except that a
12 taxpayer may elect the alternative computation under section 41 (c) (4) of the
13 Internal Revenue Code and that election applies until the department permits its
14 revocation and except that "qualified research expenses" do not include
15 compensation used in computing the credit under sub. (1dj) nor research expenses
16 incurred before the claimant is certified for tax benefits under s. 235.365 (3) or s.
17 238.365 (3), 2013 stats., or s. 560.765 (3), 2009 stats., the corporation's base amount,
18 as defined in section 41 (c) of the Internal Revenue Code, in a development zone,
19 except that gross receipts used in calculating the base amount means gross receipts
20 from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh)
21 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the base amount
22 include research expenses incurred before the claimant is certified for tax benefits
23 under s. 235.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009 stats., in a
24 development zone, if the claimant submits with the claimant's return a copy of the
25 claimant's certification for tax benefits under s. 235.365 (3) or s. 238.365 (3), 2013

1 stats., or s. 560.765 (3), 2009 stats., and a statement from the department of
2 commerce or the Wisconsin Economic Development Corporation or the Forward
3 Wisconsin Development Authority verifying the claimant's qualified research
4 expenses for research conducted exclusively in a development zone. The rules under
5 s. 73.03 (35) apply to the credit under this paragraph. The rules under sub. (1d) (f)
6 and (g) as they apply to the credit under that subsection apply to claims under this
7 paragraph. Section 41 (h) of the Internal Revenue Code does not apply to the credit
8 under this paragraph. No credit may be claimed under this paragraph for taxable
9 years that begin on January 1, 1998, or thereafter. Credits under this paragraph for
10 taxable years that begin before January 1, 1998, may be carried forward to taxable
11 years that begin on January 1, 1998, or thereafter.

12 **SECTION 298.** 71.47 (5b) (a) 2. of the statutes is amended to read:

13 71.47 (5b) (a) 2. "Fund manager" means an investment fund manager certified
14 under s. 235.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

15 **SECTION 299.** 71.47 (5b) (b) 1. of the statutes is amended to read:

16 71.47 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
17 to the limitations provided under this subsection and s. 235.15 or s. 238.15, 2013
18 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
19 claim as a credit against the tax imposed under s. 71.43, up to the amount of those
20 taxes, 25 percent of the claimant's investment paid to a fund manager that the fund
21 manager invests in a business certified under s. 235.15 (1) or s. 238.15 (1), 2013
22 stats., or s. 560.205 (1), 2009 stats.

23 **SECTION 300.** 71.47 (5b) (b) 2. of the statutes is amended to read:

24 71.47 (5b) (b) 2. In the case of a partnership, limited liability company, or
25 tax-option corporation, the computation of the 25 percent limitation under subd. 1.

1 shall be determined at the entity level rather than the claimant level and may be
2 allocated among the claimants who make investments in the manner set forth in the
3 entity's organizational documents. The entity shall provide to the department of
4 revenue and to the ~~department of commerce or the Wisconsin Economic~~
5 ~~Development Corporation~~ Forward Wisconsin Development Authority the names
6 and tax identification numbers of the claimants, the amounts of the credits allocated
7 to the claimants, and the computation of the allocations.

8 **SECTION 301.** 71.47 (5b) (d) 3. of the statutes is amended to read:

9 71.47 (5b) (d) 3. Except as provided under s. ~~238.15~~ 235.15 (3) (d) (intro.), for
10 investments made after December 31, 2007, if an investment for which a claimant
11 claims a credit under par. (b) is held by the claimant for less than 3 years, the
12 claimant shall pay to the department, in the manner prescribed by the department,
13 the amount of the credit that the claimant received related to the investment.

14 **SECTION 302.** 71.47 (6) (c) (intro.) of the statutes is amended to read:

15 71.47 (6) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
16 the claimant includes with the claimant's return a copy of the claimant's certification
17 under s. ~~238.17~~ 235.17. For certification purposes under s. ~~238.17~~ 235.17, the
18 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
19 Forward Wisconsin Development Authority all of the following:

20 **SECTION 303.** 71.78 (4) (m) of the statutes is amended to read:

21 71.78 (4) (m) The chief executive officer of the ~~Wisconsin Economic~~
22 ~~Development Corporation~~ Forward Wisconsin Development Authority and
23 employees of the ~~corporation~~ authority to the extent necessary to administer the
24 development zone program under subch. II III of ch. ~~238~~ 235.

25 **SECTION 304.** 73.03 (35) of the statutes is amended to read:

1 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di),
2 (2dj), (2dL), (2dm), (2dr), (2ds), or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
3 (1ds), (1dx), or (4) (am), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or
4 (4) (am), or 76.636 if granting the full amount claimed would violate a requirement
5 under s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., or would bring
6 the total of the credits granted to that claimant under all of those subsections over
7 the limit for that claimant under s. 235.368, 235.395 (2) (b), or 235.397 (5) (b) or s.
8 238.368, 2013 stats., 238.395 (2) (b), 2013 stats., or 238.397 (5) (b), 2013 stats., or s.
9 560.768, 2009 stats., s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

10 **SECTION 305.** 73.03 (35m) of the statutes is amended to read:

11 73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g),
12 or 71.47 (3g), if granting the full amount claimed would violate a requirement under
13 s. 235.23 or s. 238.23, 2013 stats., or s. 560.96, 2009 stats., or would bring the total
14 of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit
15 for all claimants under s. 235.23 (2) or s. 238.23 (2), 2013 stats., or s. 560.96 (2), 2009
16 stats.

17 **SECTION 306.** 73.03 (63) of the statutes is amended to read:

18 73.03 (63) Notwithstanding the amount limitations specified under s. 560.205
19 (3) (d), 2009 stats., or s. 238.15 (3) (d), 2013 stats., or s. 235.15 (3) (d), in consultation
20 with the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin
21 Development Authority, to carry forward to subsequent taxable years unclaimed
22 credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28
23 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d).
24 Annually, no later than July 1, the ~~Wisconsin Economic Development Corporation~~
25 Forward Wisconsin Development Authority shall submit to the department of

1 revenue its recommendations for the carry forward of credit amounts as provided
2 under this subsection.

3 **SECTION 307.** 75.106 (1) (a) of the statutes is amended to read:

4 75.106 (1) (a) “Brownfield” has the meaning given in s. ~~238.13~~ 235.13 (1) (a),
5 except that, for purposes of this section, “brownfield” also means abandoned, idle, or
6 underused residential facilities or sites, the expansion or redevelopment of which is
7 adversely affected by actual or perceived environmental contamination.

8 **SECTION 308.** 76.636 (1) (b) 1. of the statutes is amended to read:

9 76.636 (1) (b) 1. A development zone under s. 235.30 or s. 238.30, 2013 stats.,
10 or s. 560.70, 2009 stats.

11 **SECTION 309.** 76.636 (1) (b) 2. of the statutes is amended to read:

12 76.636 (1) (b) 2. A development opportunity zone under s. 235.395 or s. 238.395,
13 2013 stats., or s. 560.795, 2009 stats.

14 **SECTION 310.** 76.636 (1) (b) 3. of the statutes is amended to read:

15 76.636 (1) (b) 3. An enterprise development zone under s. 235.397 or s. 238.397,
16 2013 stats., or s. 560.797, 2009 stats.

17 **SECTION 311.** 76.636 (1) (b) 4. of the statutes is amended to read:

18 76.636 (1) (b) 4. An agricultural development zone under s. 235.398 or s.
19 238.398, 2013 stats., or s. 560.798, 2009 stats.

20 **SECTION 312.** 76.636 (1) (d) of the statutes is amended to read:

21 76.636 (1) (d) “Full-time job” has the meaning given in s. ~~238.30~~ 235.30 (2m).

22 **SECTION 313.** 76.636 (2) (intro.) of the statutes is amended to read:

23 76.636 (2) CREDITS. (intro.) Except as provided in s. 73.03 (35), and subject to
24 s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., for any taxable year
25 for which an insurer is entitled under s. 235.395 or s. 238.395, 2013 stats., or s.

1 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 235.365 (3), 235.397
2 (4), or 235.398 (3) or s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., or s. 238.398
3 (3), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798
4 (3), 2009 stats., the insurer may claim as a credit against the fees due under s. 76.60,
5 76.63, 76.65, 76.66, or 76.67 the following amounts:

6 **SECTION 314.** 76.636 (2) (b) of the statutes is amended to read:

7 76.636 (2) (b) The amount determined by multiplying the amount determined
8 under s. 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009
9 stats., by the number of full-time jobs created in a development zone and filled by
10 a member of a targeted group and by then subtracting the subsidies paid under s.
11 49.147 (3) (a) for those jobs.

12 **SECTION 315.** 76.636 (2) (c) of the statutes is amended to read:

13 76.636 (2) (c) The amount determined by multiplying the amount determined
14 under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009
15 stats., by the number of full-time jobs created in a development zone and not filled
16 by a member of a targeted group and by then subtracting the subsidies paid under
17 s. 49.147 (3) (a) for those jobs.

18 **SECTION 316.** 76.636 (2) (d) of the statutes is amended to read:

19 76.636 (2) (d) The amount determined by multiplying the amount determined
20 under s. 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm),
21 2009 stats., by the number of full-time jobs retained, as provided in the rules under
22 s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs for
23 which a credit has been claimed under s. 71.47 (1dj), in an enterprise development
24 zone under s. 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for

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

3 **SECTION 317.** 76.636 (2) (e) of the statutes is amended to read:

4 76.636 (2) (e) The amount determined by multiplying the amount determined
5 under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009
6 stats., by the number of full-time jobs retained, as provided ~~in the rules~~ under s.
7 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., excluding jobs for which
8 a credit has been claimed under s. 71.47 (1dj), in a development zone and not filled
9 by a member of a targeted group and by then subtracting the subsidies paid under
10 s. 49.147 (3) (a) for those jobs.

11 **SECTION 318.** 76.636 (4) (intro.) of the statutes is amended to read:

12 76.636 (4) CREDIT PRECLUDED. (intro.) If the certification of a person for tax
13 benefits under s. 235.365 (3), 235.397 (4), or 235.398 (3) or s. 238.365 (3), 2013 stats.,
14 s. 238.397 (4), 2013 stats., or s. 238.398 (3), 2013 stats., or s. 560.765 (3), 2009 stats.,
15 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., is revoked, or if the person
16 becomes ineligible for tax benefits under s. 235.395 (3) or s. 238.395 (3), 2013 stats.,
17 or s. 560.795 (3), 2009 stats., that person may not do any of the following:

18 **SECTION 319.** 76.636 (5) of the statutes is amended to read:

19 76.636 (5) CARRY-OVER PRECLUDED. If a person who is entitled under s. 235.395
20 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits
21 or certified under s. 235.365 (3), 235.397 (4), or 235.398 (3) or s. 238.365 (3), 2013
22 stats., s. 238.397 (4), 2013 stats., or s. 238.398 (3), 2013 stats., or s. 560.765 (3), 2009
23 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., for tax benefits ceases
24 business operations in the development zone during any of the taxable years that
25 that zone exists, that person may not carry over to any taxable year following the

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

3 **SECTION 320.** 76.636 (6) of the statutes is amended to read:

4 76.636 (6) ADMINISTRATION. Any insurer who claims a credit under sub. (2) shall
5 include with the insurer's annual return under s. 76.64 a copy of its certification for
6 tax benefits and a copy of its verification of expenses from the department of
7 commerce or the Wisconsin Economic Development Corporation or the Forward
8 Wisconsin Development Authority.

9 **SECTION 321.** 76.637 (1) of the statutes is amended to read:

10 76.637 (1) DEFINITION. In this section, "claimant" means an insurer who files
11 a claim under this section and is certified under s. 235.301 (2) or s. 238.301 (2), 2013
12 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits under s.
13 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

14 **SECTION 322.** 76.637 (2) of the statutes is amended to read:

15 76.637 (2) FILING CLAIMS. Subject to the limitations under this section, ss.
16 235.301 to 235.306, ss. 238.301 to 238.306, 2013 stats., and ss. 560.701 to 560.706,
17 2009 stats., for taxable years beginning after December 31, 2008, a claimant may
18 claim as a credit against the fees due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the
19 amount authorized for the claimant under s. 235.303 or s. 238.303, 2013 stats., or s.
20 560.703, 2009 stats.

21 **SECTION 323.** 76.637 (3) of the statutes is amended to read:

22 76.637 (3) LIMITATIONS. No credit may be allowed under this section unless the
23 insurer includes with the insurer's annual return under s. 76.64 a copy of the
24 claimant's certification under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701

1 (2), 2009 stats., and a copy of the claimant's notice of eligibility to receive tax benefits
2 under s. 235.303 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

3 **SECTION 324.** 76.637 (4) of the statutes is amended to read:

4 76.637 (4) ADMINISTRATION. If an insurer's certification is revoked under s.
5 235.305 or s. 238.305, 2013 stats., or s. 560.705, 2009 stats., or if an insurer becomes
6 ineligible for tax benefits under s. 235.302 or s. 238.302, 2013 stats., or s. 560.702,
7 2009 stats., the insurer may not claim credits under this section for the taxable year
8 that includes the day on which the certification is revoked; the taxable year that
9 includes the day on which the insurer becomes ineligible for tax benefits; or
10 succeeding taxable years and the insurer may not carry over unused credits from
11 previous years to offset the fees imposed under ss. 76.60, 76.63, 76.65, 76.66, or 76.67
12 for the taxable year that includes the day on which certification is revoked; the
13 taxable year that includes the day on which the insurer becomes ineligible for tax
14 benefits; or succeeding taxable years.

15 **SECTION 325.** 76.638 (1) of the statutes is amended to read:

16 76.638 (1) DEFINITIONS. In this section, "fund manager" means an investment
17 fund manager certified under s. 235.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205
18 (2), 2009 stats.

19 **SECTION 326.** 76.638 (2) of the statutes is amended to read:

20 76.638 (2) FILING CLAIMS. For taxable years beginning after December 31, 2008,
21 subject to the limitations provided under this subsection and s. 235.15 or s. 238.15,
22 2013 stats., or s. 560.205, 2009 stats., an insurer may claim as a credit against the
23 fees imposed under s. 76.60, 76.63, 76.65, 76.66, or 76.67, 25 percent of the insurer's
24 investment paid to a fund manager that the fund manager invests in a business
25 certified under s. 235.15 or s. 238.15, 2013 stats., or s. 560.205 (1), 2009 stats.

1 **SECTION 327.** 77.54 (9a) (a) of the statutes is amended to read:

2 77.54 (9a) (a) This state or any agency thereof, the University of Wisconsin
3 Hospitals and Clinics Authority, the Wisconsin Aerospace Authority, the ~~Wisconsin~~
4 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,
5 and the Fox River Navigational System Authority.

6 **SECTION 328.** 79.04 (7) (a) of the statutes is amended to read:

7 79.04 (7) (a) Beginning with payments in 2005, if a production plant, as
8 described in sub. (6) (a), other than a nuclear-powered production plant, is built on
9 the site of, or on a site adjacent to, an existing or decommissioned production plant;
10 or is built on a site purchased by a public utility before January 1, 1980, that was
11 identified in an advance plan as a proposed site for a production plant; or is built on,
12 or on a site adjacent to, brownfields, as defined in s. ~~238.13~~ 235.13 (1) (a) or s. 560.13
13 (1) (a), 2009 stats., after December 31, 2003, and has a name-plate capacity of at
14 least one megawatt, each municipality and county in which such a production plant
15 is located shall receive annually from the public utility account a payment in an
16 amount that is equal to the number of megawatts that represents the production
17 plant's name-plate capacity, multiplied by \$600.

18 **SECTION 329.** 84.01 (6m) (b) (intro.) of the statutes is amended to read:

19 84.01 (6m) (b) (intro.) The department, in consultation with the ~~Wisconsin~~
20 ~~Economic Development Corporation~~ Forward Wisconsin Development Authority,
21 shall do all of the following for each economic development program administered by
22 the department:

23 **SECTION 330.** 84.01 (11m) (a) of the statutes is amended to read: