

1 *~~0275/P3.30~~SECTION 2364. 71.42 (2) (j) of the statutes is created to read:

2 71.42 (2) (j) 1. For taxable years beginning after December 31, 2013, “Internal
3 Revenue Code” means the federal Internal Revenue Code as amended to December
4 31, 2013, except as provided in subds. 2. to 4. and subject to subd. 5.

5 2. For purposes of this paragraph, “Internal Revenue Code” does not include
6 the following provisions of federal public laws for taxable years beginning after
7 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.
8 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.
9 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
10 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.
11 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
12 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
13 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections
14 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213,
15 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753,
16 754, and 760 of P.L. 111–312; section 1106 of P.L. 112–95; and sections 104, 318, 322,
17 323, 324, 326, 327, and 411 of P.L. 112–240.

18 3. For purposes of this paragraph, “Internal Revenue Code” does not include
19 amendments to the federal Internal Revenue Code enacted after December 31, 2013,
20 except that “Internal Revenue Code” includes the provisions of the following federal
21 public laws:

22 a. P.L. 113–97.

23 b. P.L. 113–159.

24 c. P.L. 113–168.

SECTION 2364

1 4. For purposes of this paragraph, “Internal Revenue Code” does not include
2 section 847 of the federal Internal Revenue Code.

3 5. For purposes of this paragraph, the provisions of federal public laws that
4 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
5 apply for Wisconsin purposes at the same time as for federal purposes.

6 ***-1215/P3.237***SECTION 2365. 71.45 (1t) (e) of the statutes is amended to read:

7 71.45 (1t) (e) Those issued under s. 234.65, 2013 stats., to fund an economic
8 development loan to finance construction, renovation or development of property
9 that would be exempt under s. 70.11 (36).

10 ***-1215/P3.238***SECTION 2366. 71.45 (1t) (em) of the statutes is amended to
11 read:

12 71.45 (1t) (em) Those issued under s. 234.08, 2013 stats., or s. 234.61, 2013
13 stats., on or after January 1, 2004, or the Forward Wisconsin Development Authority
14 under s. 235.609 or 235.61, if the obligations are issued to fund multifamily
15 affordable housing projects or elderly housing projects.

16 ***-1215/P3.239***SECTION 2367. 71.45 (1t) (k) 1. of the statutes is amended to
17 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 ***-1215/P3.240***SECTION 2368. 71.45 (1t) (m) of the statutes is amended to
23 read:

1 71.45 (1t) (m) Those issued by the Forward Wisconsin Housing and Economic
2 Development Authority to provide loans to a public affairs network under s. 234.75
3 (4), 2013 stats., or s. 235.75 (4).

4 ***-1502/1.15*SECTION 2369.** 71.45 (1t) (n) of the statutes is created to read:

5 71.45 (1t) (n) 1. Those issued by the state under s. 16.527 (3) (d) to assist a local
6 sports and entertainment district created under subch. VI of ch. 229.

7 2. Those issued under one of the provisions specified in s. 229.863 (3) by a local
8 unit, as defined in s. 229.858 (4), to assist a local sports and entertainment district
9 created under subch. VI of ch. 229.

10 ***-0997/P4.14*SECTION 2370.** 71.45 (2) (a) 10. of the statutes is amended to
11 read:

12 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
13 computed under s. 71.47 (~~1dd~~) (1dm) to (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm),
14 (3rn), (3w), (~~3y~~), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), and (9s) and
15 not passed through by a partnership, limited liability company, or tax-option
16 corporation that has added that amount to the partnership's, limited liability
17 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and
18 the amount of credit computed under s. 71.47 (1), (3), (3t), (4), (4m), and (5).

 ***NOTE: This is reconciled s. 71.45 (2) (a) 10. This SECTION has been affected by
 drafts with the following LRB numbers:-0997/P3 and -1018/P1.

19 ***-1018/P2.53*SECTION 2371.** 71.45 (2) (a) 11. of the statutes is repealed.

20 ***-1215/P3.241*SECTION 2372.** 71.47 (1) (a) of the statutes is amended to read:

21 71.47 (1) (a) Any corporation which contributes an amount to the community
22 development finance authority under s. 233.03, 1985 stats., or to the housing and
23 economic development authority under s. 234.03 (32), 2013 stats., or to the Forward

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

9 *~~1018/P2.54~~*SECTION 2373. 71.47 (1dd) of the statutes is repealed.

10 *~~1018/P2.55~~*SECTION 2374. 71.47 (1de) of the statutes is repealed.

11 *~~1018/P2.56~~*SECTION 2375. 71.47 (1di) of the statutes is repealed.

12 *~~1018/P2.57~~*SECTION 2376. 71.47 (1dj) of the statutes is repealed.

13 *~~1018/P2.58~~*SECTION 2377. 71.47 (1dL) of the statutes is repealed.

14 *~~1215/P3.242~~*SECTION 2378. 71.47 (1dm) (a) 1. of the statutes is amended to
15 read:

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

21 *~~1215/P3.243~~*SECTION 2379. 71.47 (1dm) (a) 3. of the statutes is amended to
22 read:

23 71.47 (1dm) (a) 3. “Development zone” means a development opportunity zone
24 under s. 235.395 (1) (e) and (f) or 235.398 or s. 238.395 (1) (e) and (f), 2013 stats., or
25 s. 238.398, 2013 stats. or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009

1 stats., or an airport development zone under s. 235.3995 or s. 238.3995, 2013 stats.,
2 or s. 560.7995, 2009 stats.

3 *~~1215/P3.244~~SECTION 2380. 71.47 (1dm) (a) 4. of the statutes is amended to
4 read:

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

15 *~~1215/P3.245~~SECTION 2381. 71.47 (1dm) (f) 1. of the statutes is amended to
16 read:

17 71.47 (1dm) (f) 1. A copy of the verification that the claimant may claim tax
18 benefits under s. 235.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
19 (3) (a) 4., 2009 stats., or is certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4)
20 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
21 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

22 *~~1215/P3.246~~SECTION 2382. 71.47 (1dm) (f) 2. of the statutes is amended to
23 read:

24 71.47 (1dm) (f) 2. A statement from the department of commerce or the
25 Wisconsin Economic Development Corporation or the Forward Wisconsin

1 Development Authority verifying the purchase price of the investment and verifying
2 that the investment fulfills the requirements under par. (b).

3 ***-1215/P3.247*SECTION 2383.** 71.47 (1dm) (i) of the statutes is amended to
4 read:

5 71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option
6 corporations may not claim the credit under this subsection, but the eligibility for,
7 and the amount of, that credit shall be determined on the basis of their economic
8 activity, not that of their shareholders, partners, or members. The corporation,
9 partnership, or limited liability company shall compute the amount of credit that
10 may be claimed by each of its shareholders, partners, or members and provide that
11 information to its shareholders, partners, or members. Partners, members of limited
12 liability companies, and shareholders of tax-option corporations may claim the
13 credit based on the partnership's, company's, or corporation's activities in proportion
14 to their ownership interest and may offset it against the tax attributable to their
15 income from the partnership's, company's, or corporation's business operations in the
16 development zone; except that partners, members, and shareholders in a
17 development zone under s. 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.
18 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
19 attributable to their income.

20 ***-1215/P3.248*SECTION 2384.** 71.47 (1dm) (j) of the statutes is amended to
21 read:

22 71.47 (1dm) (j) If a person who is entitled under s. 235.395 (3) (a) 4. or s. 238.395
23 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
24 ineligible for such tax benefits, or if a person's certification under s. 235.395 (5),
25 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,

1 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
2 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
3 subsection for the taxable year that includes the day on which the person becomes
4 ineligible for tax benefits, the taxable year that includes the day on which the
5 certification is revoked, or succeeding taxable years, and that person may carry over
6 no unused credits from previous years to offset tax under this chapter for the taxable
7 year that includes the day on which the person becomes ineligible for tax benefits,
8 the taxable year that includes the day on which the certification is revoked, or
9 succeeding taxable years.

10 *~~1215/P3.249~~*SECTION 2385. 71.47 (1dm) (k) of the statutes is amended to
11 read:

12 71.47 (1dm) (k) If a person who is entitled under s. 235.395 (3) (a) 4. or s.
13 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
14 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013
15 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
16 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business
17 operations in the development zone during any of the taxable years that that zone
18 exists, that person may not carry over to any taxable year following the year during
19 which operations cease any unused credits from the taxable year during which
20 operations cease or from previous taxable years.

21 *~~1018/P2.59~~*SECTION 2386. 71.47 (1dr) of the statutes is repealed.

22 *~~1018/P2.60~~*SECTION 2387. 71.47 (1ds) of the statutes is repealed.

23 *~~1215/P3.250~~*SECTION 2388. 71.47 (1dx) (a) 2. of the statutes is amended to
24 read:

1 71.47 (1dx) (a) 2. “Development zone” means a development zone under s.
2 235.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
3 zone under s. 235.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., or an
4 enterprise development zone under s. 235.397 or s. 238.397, 2013 stats., or s.
5 560.797, 2009 stats., an agricultural development zone under s. 235.398 or s.
6 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
7 s. 235.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

8 ***-1018/P2.61***SECTION 2389. 71.47 (1dx) (a) 3. of the statutes is amended to
9 read:

10 71.47 (1dx) (a) 3. “Environmental remediation” means removal or
11 containment of environmental pollution, as defined in s. 299.01 (4), and restoration
12 of soil or groundwater that is affected by environmental pollution, as defined in s.
13 299.01 (4), in a brownfield if that removal, containment or restoration fulfills the
14 requirement under sub. (1de) (a) 1., 2013 stats., and investigation unless the
15 investigation determines that remediation is required and that remediation is not
16 undertaken.

17 ***-1215/P3.251***SECTION 2390. 71.47 (1dx) (a) 4. of the statutes is amended to
18 read:

19 71.47 (1dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 235.30
20 (2m).

21 ***-1018/P2.62***SECTION 2391. 71.47 (1dx) (a) 5. of the statutes is amended to
22 read:

23 71.47 (1dx) (a) 5. “Member of a targeted group” means a person who resides
24 in an area designated by the federal government as an economic revitalization area,
25 a person who is employed in an unsubsidized job but meets the eligibility

1 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
2 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or
3 in a trial employment match program job, as defined in s. 49.141 (1) (n), a person who
4 is eligible for child care assistance under s. 49.155, a person who is a vocational
5 rehabilitation referral, an economically disadvantaged youth, an economically
6 disadvantaged veteran, a supplemental security income recipient, a general
7 assistance recipient, an economically disadvantaged ex-convict, a qualified summer
8 youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in
9 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the
10 manner under sub. (1dj) (am) 3., 2013 stats., by a designated local agency, as defined
11 in sub. (1dj) (am) 2., 2013 stats.

12 ***-1215/P3.252*SECTION 2392.** 71.47 (1dx) (b) (intro.) of the statutes is
13 amended to read:

14 71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
15 in s. 73.03 (35), and subject to s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
16 stats., for any taxable year for which the person is entitled under s. 235.395 (3) or s.
17 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified
18 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013
19 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
20 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
21 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the
22 taxes otherwise due under this chapter the following amounts:

23 ***-1215/P3.253*SECTION 2393.** 71.47 (1dx) (b) 2. of the statutes is amended to
24 read:

SECTION 2393

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

6 ***-1215/P3.254*****SECTION 2394.** 71.47 (1dx) (b) 3. of the statutes is amended to
7 read:

8 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
9 determined under s. 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1)
10 (c), 2009 stats., by the number of full-time jobs created in a development zone and
11 not filled by a member of a targeted group and by then subtracting the subsidies paid
12 under s. 49.147 (3) (a) for those jobs.

13 ***-1215/P3.255*****SECTION 2395.** 71.47 (1dx) (b) 4. of the statutes is amended to
14 read:

15 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
16 determined under s. 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785
17 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the
18 rules under s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding~~
19 ~~jobs for which a credit has been claimed under sub. (1dj),~~ in an enterprise
20 development zone under s. 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009
21 stats., and for which significant capital investment was made and by then
22 subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

****NOTE: This is reconciled s. 71.47 (1dx) (b) 4. This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

1 *~~-1215/P3.256~~*SECTION 2396. 71.47 (1dx) (b) 5. of the statutes is amended to
2 read:

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

 ***NOTE: This is reconciled s. 71.47 (1dx) (b) 5. This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

10 *~~-1215/P3.257~~*SECTION 2397. 71.47 (1dx) (be) of the statutes is amended to
11 read:

12 71.47 (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 *~~-1215/P3.258~~*SECTION 2398. 71.47 (1dx) (bg) of the statutes is amended to
19 read:

20 71.47 (1dx) (bg) *Other entities*. For claimants in a development zone under s.
21 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,
22 partnerships, limited liability companies, and tax-option corporations may not
23 claim the credit under this subsection, but the eligibility for, and amount of, that

SECTION 2398

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 ***-1215/P3.259***SECTION 2399. 71.47 (1dx) (c) of the statutes is amended to
10 read:

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

24 ***-1215/P3.260***SECTION 2400. 71.47 (1dx) (d) of the statutes is amended to
25 read:

1 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
2 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax
3 benefits or certified under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or
4 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or
5 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
6 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
7 business operations in the development zone during any of the taxable years that
8 that zone exists, that person may not carry over to any taxable year following the
9 year during which operations cease any unused credits from the taxable year during
10 which operations cease or from previous taxable years.

11 ***-1018/P2.63***SECTION 2401. 71.47 (1dx) (e) of the statutes is renumbered
12 71.47 (1dx) (e) 1. and amended to read:

13 71.47 (1dx) (e) 1. Section 71.28 (4) (e) to (h), as it applies to the credit under
14 s. 71.28 (4), applies to the credit under this subsection. ~~Subsection (1dj) (e), as it~~
15 ~~applies to the credit under sub. (1dj), applies to the credit under this subsection.~~
16 Claimants shall include with their returns a copy of their certification for tax benefits
17 and a copy of the department of commerce's verification of their expenses.

18 ***-1018/P2.64***SECTION 2402. 71.47 (1dx) (e) 2. of the statutes is created to
19 read:

20 71.47 (1dx) (e) 2. The credit under this subsection may not be claimed by
21 partnerships, limited liability companies and tax-option corporations but the
22 eligibility for, and the amount of, that credit shall be determined on the basis of their
23 economic activity, not that of their shareholders, partners or members. The
24 corporation, partnership or limited liability company shall compute the amount of
25 credit that may be claimed by each of its shareholders, partners or members and

SECTION 2402

1 shall provide that information to each of its shareholders, partners or members.
2 That credit may be claimed by partners, members of limited liability companies and
3 shareholders of tax-option corporations in proportion to their ownership interests.

4 ***-1215/P3.261***SECTION 2403. 71.47 (1dy) (a) of the statutes is amended to
5 read:

6 71.47 (1dy) (a) *Definition*. In this subsection, “claimant” means a person who
7 files a claim under this subsection and is certified under s. 235.301 (2) or s. 238.301
8 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits
9 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

10 ***-1215/P3.262***SECTION 2404. 71.47 (1dy) (b) of the statutes is amended to
11 read:

12 71.47 (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. 560.701 to
14 560.706, 2009 stats., for taxable years beginning after December 31, 2008, and before
15 January 1, 2016, a claimant may claim as a credit against the tax imposed under s.
16 71.43, up to the amount of the tax, the amount authorized for the claimant under s.
17 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

****NOTE: This is reconciled s. 71.47 (1dy) (b). This SECTION has been affected by
drafts with the following LRB numbers: -0997/P3 and -1215/P2.

18 ***-1215/P3.263***SECTION 2405. 71.47 (1dy) (c) 1. of the statutes is amended to
19 read:

20 71.47 (1dy) (c) 1. 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
22 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 ***-1215/P3.264***SECTION 2406. 71.47 (1dy) (c) 2. of the statutes is amended to
4 read:

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

14 ***-1215/P3.265***SECTION 2407. 71.47 (1dy) (d) 2. of the statutes is amended to
15 read:

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

1 ***-0997/P4.15***SECTION 2408. 71.47 (1dy) (d) 4. of the statutes is created to
2 read:

3 71.47 (1dy) (d) 4. Credits claimed under this subsection for taxable years
4 beginning after December 31, 2008, and before January 1, 2016, may be carried
5 forward for taxable years beginning after December 31, 2015.

6 ***-1215/P3.266***SECTION 2409. 71.47 (3g) (a) (intro.) of the statutes is amended
7 to read:

8 71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
9 73.03 (35m) and 235.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
10 business that is certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
11 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.43 an
12 amount equal to the sum of the following, as established under s. 235.23 (3) (c) or s.
13 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

14 ***-1215/P3.267***SECTION 2410. 71.47 (3g) (b) of the statutes is amended to read:

15 71.47 (3g) (b) The department of revenue shall notify the department of
16 ~~commerce or the Wisconsin Economic Development Corporation~~ Forward Wisconsin
17 Development Authority of all claims under this subsection.

18 ***-1215/P3.268***SECTION 2411. 71.47 (3g) (e) 2. of the statutes is amended to
19 read:

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

24 ***-1215/P3.269***SECTION 2412. 71.47 (3g) (f) 1. of the statutes is amended to
25 read:

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

5 *~~1215/P3.270~~*SECTION 2413. 71.47 (3g) (f) 2. of the statutes is amended to
6 read:

7 71.47 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
8 Economic Development Corporation or the Forward Wisconsin Development
9 Authority verifying the purchase price of the investment described under par. (a) 2.
10 and verifying that the investment fulfills the requirement under par. (e) 2.

11 *~~1215/P3.271~~*SECTION 2414. 71.47 (3q) (a) 1. of the statutes is amended to
12 read:

13 71.47 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
14 under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

15 *~~1215/P3.272~~*SECTION 2415. 71.47 (3q) (a) 2. of the statutes is amended to
16 read:

17 71.47 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
18 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
19 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
20 taxable years beginning after December 31, 2010, an eligible employee under s.
21 235.16 (1) (b) or s. 238.16 (1) (b), 2013 stats., who satisfies the wage requirements
22 under s. 235.16 (3) (a) or (b) or s. 238.16 (3) (a) or (b), 2013 stats.

23 *~~1215/P3.273~~*SECTION 2416. 71.47 (3q) (b) (intro.) of the statutes is amended
24 to read:

SECTION 2416

1 71.47 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
2 subsection and s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for
3 taxable years beginning after December 31, 2009, and before January 1, 2016, a
4 claimant may claim as a credit against the taxes imposed under s. 71.43 any of the
5 following:

 ****NOTE: This is reconciled s. 71.47 (3q) (b) (intro.). This SECTION has been affected
by drafts with the following LRB numbers: -0997/P3 and -1215/P2.

6 ***-1215/P3.274***SECTION 2417. 71.47 (3q) (b) 1. of the statutes is amended to
7 read:

8 71.47 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
9 employee in the taxable year, not to exceed 10 percent of such wages, as determined
10 under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats.

11 ***-1215/P3.275***SECTION 2418. 71.47 (3q) (b) 2. of the statutes is amended to
12 read:

13 71.47 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
14 year, as determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009
15 stats., to undertake the training activities described under s. 235.16 (3) (c) or s.
16 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

17 ***-1215/P3.276***SECTION 2419. 71.47 (3q) (c) 2. of the statutes is amended to
18 read:

19 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
20 claimant includes with the claimant's return a copy of the claimant's certification for
21 tax benefits under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
22 stats.

1 ***-1215/P3.277***SECTION 2420. 71.47 (3q) (c) 3. of the statutes is amended to
2 read:

3 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
4 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
5 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
6 any credits reallocated under s. 235.15 (3) (d) or s. 238.15 (3) (d), 2013 stats., or s.
7 560.205 (3) (d), 2009 stats.

8 ***-0997/P4.16***SECTION 2421. 71.47 (3q) (d) 3. of the statutes is created to read:

9 71.47 (3q) (d) 3. Credits claimed under this subsection for taxable years
10 beginning after December 31, 2008, before January 1, 2016, may be carried forward
11 for taxable years beginning after December 31, 2015.

12 ***-1215/P3.278***SECTION 2422. 71.47 (3w) (a) 2. of the statutes is amended to
13 read:

14 71.47 (3w) (a) 2. “Claimant” means a person who is certified to claim tax
15 benefits under s. 235.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
16 stats., and who files a claim under this subsection.

17 ***-1215/P3.279***SECTION 2423. 71.47 (3w) (a) 3. of the statutes is amended to
18 read:

19 71.47 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
20 in s. 235.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
21 stats.

22 ***-1215/P3.280***SECTION 2424. 71.47 (3w) (a) 4. of the statutes is amended to
23 read:

24 71.47 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 235.399
25 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

SECTION 2425

1 ***-1215/P3.281*****SECTION 2425.** 71.47 (3w) (a) 5d. of the statutes is amended to
2 read:

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

6 ***-1215/P3.282*****SECTION 2426.** 71.47 (3w) (a) 5e. of the statutes is amended to
7 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 ***-1215/P3.283*****SECTION 2427.** 71.47 (3w) (b) (intro.) of the statutes is
12 amended to read:

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

17 ***-1215/P3.284*****SECTION 2428.** 71.47 (3w) (b) 5. of the statutes is amended to
18 read:

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

22 ***-1215/P3.285*****SECTION 2429.** 71.47 (3w) (bm) 1. of the statutes is amended
23 to read:

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

1 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
2 against the tax imposed under s. 71.43 an amount equal to a percentage, as
3 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
4 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
5 or improve the job-related skills of any of the claimant's full-time employees, to train
6 any of the claimant's full-time employees on the use of job-related new technologies,
7 or to provide job-related training to any full-time employee whose employment with
8 the claimant represents the employee's first full-time job. This subdivision does not
9 apply to employees who do not work in an enterprise zone.

10 *~~1215/P3.286~~*SECTION 2430. 71.47 (3w) (bm) 2. of the statutes is amended
11 to read:

12 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
13 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
14 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
15 against the tax imposed under s. 71.43 an amount equal to the percentage, as
16 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
17 to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of
18 the claimant's full-time employees whose annual wages are greater than the amount
19 determined by multiplying 2,080 by 150 percent of the federal minimum wage in a
20 tier I county or municipality, not including the wages paid to the employees
21 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
22 municipality, not including the wages paid to the employees determined under par.
23 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
24 the total number of such employees is equal to or greater than the total number of

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

3 ***-1215/P3.287*SECTION 2431.** 71.47 (3w) (bm) 3. of the statutes is amended
4 to read:

5 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
6 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
7 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
8 December 31, 2008, a claimant may claim as a credit against the tax imposed under
9 s. 71.43 up to 10 percent of the claimant's significant capital expenditures, as
10 determined under s. 235.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799 (5m),
11 2009 stats.

12 ***-1215/P3.288*SECTION 2432.** 71.47 (3w) (bm) 4. of the statutes is amended
13 to read:

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

24 ***-1215/P3.289*SECTION 2433.** 71.47 (3w) (c) 3. of the statutes is amended to
25 read:

1 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
2 claimant includes with the claimant's return a copy of the claimant's certification for
3 tax benefits under s. 235.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
4 560.799 (5) or (5m), 2009 stats.

5 *~~1215/P3.290~~*SECTION 2434. 71.47 (3w) (d) of the statutes is amended to
6 read:

7 71.47 (3w) (d) *Administration*. Section 71.28 (4) (g) and (h), as it applies to the
8 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
9 include with their returns a copy of their certification for tax benefits, and a copy of
10 the verification of their expenses, from the department of commerce or the Wisconsin
11 Economic Development Corporation or the Forward Wisconsin Development
12 Authority.

13 *~~0997/P4.17~~*SECTION 2435. 71.47 (3y) of the statutes is created to read:

14 71.47 (3y) BUSINESS DEVELOPMENT CREDIT. (a) *Definitions*. In this subsection:

- 15 1. "Claimant" means a person certified to receive tax benefits under s. 235.308.
16 2. "Eligible position" has the meaning given in s. 235.308 (1) (a).

17 (b) *Filing claims*. Subject to the limitations provided in this subsection and s.
18 235.308, for taxable years beginning after December 31, 2015, a claimant may claim
19 as a credit against the tax imposed under ss. 71.02 and 71.08 all of the following:

20 1. The amount of wages that the claimant paid to an employee in an eligible
21 position in the taxable year, not to exceed 10 percent of such wages, as determined
22 by the Forward Wisconsin Development Authority under s. 235.308.

23 2. The amount of wages that the claimant paid to an employee in an eligible
24 position in the taxable year, not to exceed 5 percent of such wages, if the employee

1 is employed in an eligible position at the claimant's business in an economically
2 distressed area, as determined by the Forward Wisconsin Development Authority.

3 3. The amount of training costs that the claimant incurred under s. 235.308.(4)
4 (a) 3., not to exceed 50 percent of such costs, as determined by the Forward Wisconsin
5 Development Authority.

6 4. The amount of the personal property investment, not to exceed 3 percent of
7 such investment, and the amount of the real property investment, not to exceed 5
8 percent of such investment, in a capital investment project that satisfies s. 235.308
9 (4) (a) 4., as determined by the Forward Wisconsin Development Authority.

10 (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option
11 corporations may not claim the credit under this subsection, but the eligibility for,
12 and the amount of, the credit are based on their payment of amounts under par. (b).
13 A partnership, limited liability company, or tax-option corporation shall compute
14 the amount of credit that each of its partners, members, or shareholders may claim
15 and shall provide that information to each of them. Partners, members of limited
16 liability companies, and shareholders of tax-option corporations may claim the
17 credit in proportion to their ownership interests.

18 2. No credit may be allowed under this subsection unless the claimant includes
19 with the claimant's return a copy of the claimant's certification for tax benefits under
20 s. 235.308.

21 (d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the
22 credit under s. 71.28 (4), applies to the credit under this subsection.

23 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
24 due under s. 71.43, the amount of the claim not used to offset the tax due shall be
25 certified by the department of revenue to the department of administration for

1 payment by check, share draft, or other draft drawn from the appropriation account
2 under s. 20.835 (2) (bg).

3 ***-1018/P2.65*SECTION 2436.** 71.47 (4) (ad) 1. of the statutes is amended to
4 read:

5 71.47 (4) (ad) 1. Except as provided in subds. 2. and 3., any corporation may
6 credit against taxes otherwise due under this chapter an amount equal to 5 percent
7 of the amount obtained by subtracting from the corporation's qualified research
8 expenses, as defined in section 41 of the Internal Revenue Code, except that
9 "qualified research expenses" includes only expenses incurred by the claimant,
10 incurred for research conducted in this state for the taxable year, except that a
11 taxpayer may elect the alternative computation under section 41 (c) (4) of the
12 Internal Revenue Code and that election applies until the department permits its
13 revocation, except as provided in par. (af), and except that "qualified research
14 expenses" does not include compensation used in computing the credit under ~~subs.~~
15 ~~(1dj) and sub. (1dx)~~, the corporation's base amount, as defined in section 41 (c) of the
16 Internal Revenue Code, except that gross receipts used in calculating the base
17 amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9)
18 (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the
19 Internal Revenue Code does not apply to the credit under this paragraph.

20 ***-1018/P2.66*SECTION 2437.** 71.47 (4) (ad) 2. of the statutes is amended to
21 read:

22 71.47 (4) (ad) 2. For taxable years beginning after June 30, 2007, any
23 corporation may credit against taxes otherwise due under this chapter an amount
24 equal to 10 percent of the amount obtained by subtracting from the corporation's
25 qualified research expenses, as defined in section 41 of the Internal Revenue Code,

1 except that “qualified research expenses” includes only expenses incurred by the
2 claimant for research related to designing internal combustion engines for vehicles,
3 including expenses related to designing vehicles that are powered by such engines
4 and improving production processes for such engines and vehicles, incurred for
5 research conducted in this state for the taxable year, except that a taxpayer may elect
6 the alternative computation under section 41 (c) (4) of the Internal Revenue Code
7 and that election applies until the department permits its revocation, except as
8 provided in par. (af), and except that “qualified research expenses” does not include
9 compensation used in computing the credit under ~~subs. (1dj)~~ and sub. (1dx), the
10 corporation’s base amount, as defined in section 41 (c) of the Internal Revenue Code,
11 except that gross receipts used in calculating the base amount means gross receipts
12 from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh)
13 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply
14 to the credit under this paragraph.

15 ***-1018/P2.67*SECTION 2438.** 71.47 (4) (ad) 3. of the statutes is amended to
16 read:

17 71.47 (4) (ad) 3. For taxable years beginning after June 30, 2007, any
18 corporation may credit against taxes otherwise due under this chapter an amount
19 equal to 10 percent of the amount obtained by subtracting from the corporation’s
20 qualified research expenses, as defined in section 41 of the Internal Revenue Code,
21 except that “qualified research expenses” includes only expenses incurred by the
22 claimant for research related to the design and manufacturing of energy efficient
23 lighting systems, building automation and control systems, or automotive batteries
24 for use in hybrid–electric vehicles, that reduce the demand for natural gas or
25 electricity or improve the efficiency of its use, incurred for research conducted in this

1 state for the taxable year, except that a taxpayer may elect the alternative
2 computation under section 41 (c) (4) of the Internal Revenue Code and that election
3 applies until the department permits its revocation, except as provided in par. (af),
4 and except that “qualified research expenses” does not include compensation used
5 in computing the credit under ~~subs. (1dj)~~ and sub. (1dx), the corporation’s base
6 amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross
7 receipts used in calculating the base amount means gross receipts from sales
8 attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and
9 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the
10 credit under this paragraph.

11 ***-1215/P3.291*SECTION 2439.** 71.47 (4) (am) of the statutes is amended to
12 read:

13 71.47 (4) (am) *Development zone additional research credit.* In addition to the
14 credit under par. (ad), any corporation may credit against taxes otherwise due under
15 this chapter an amount equal to 5 percent of the amount obtained by subtracting
16 from the corporation’s qualified research expenses, as defined in section 41 of the
17 Internal Revenue Code, except that “qualified research expenses” include only
18 expenses incurred by the claimant in a development zone under subch. III of ch. 235
19 or subch. II of ch. 238, 2013 stats., or subch. VI of ch. 560, 2009 stats., except that a
20 taxpayer may elect the alternative computation under section 41 (c) (4) of the
21 Internal Revenue Code and that election applies until the department permits its
22 revocation and except that “qualified research expenses” ~~do~~ does not include
23 ~~compensation used in computing the credit under sub. (1dj)~~ nor research expenses
24 incurred before the claimant is certified for tax benefits under s. 235.365 (3) or s.
25 238.365 (3), 2013 stats., or s. 560.765 (3), 2009 stats., or the corporation’s base

SECTION 2439

1 amount, as defined in section 41 (c) of the Internal Revenue Code, in a development
2 zone, except that gross receipts used in calculating the base amount means gross
3 receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1.
4 and 2., (dh) 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the
5 base amount include research expenses incurred before the claimant is certified for
6 tax benefits under s. 235.365 (3) or s. 238.365 (3), 2013 stats., or s. 560.765 (3), 2009
7 stats., in a development zone, if the claimant submits with the claimant's return a
8 copy of the claimant's certification for tax benefits under s. 235.365 (3) or s. 238.365
9 (3), 2013 stats., or s. 560.765 (3), 2009 stats., and a statement from the department
10 of commerce or the Wisconsin Economic Development Corporation or the Forward
11 Wisconsin Development Authority verifying the claimant's qualified research
12 expenses for research conducted exclusively in a development zone. The rules under
13 s. 73.03 (35) apply to the credit under this paragraph. ~~The rules under sub. (1d) (f)~~
14 ~~and (g) as they apply to the credit under that subsection apply to claims under this~~
15 ~~paragraph.~~ Section 41 (h) of the Internal Revenue Code does not apply to the credit
16 under this paragraph. No credit may be claimed under this paragraph for taxable
17 years that begin on January 1, 1998, or thereafter. Credits under this paragraph for
18 taxable years that begin before January 1, 1998, may be carried forward to taxable
19 years that begin on January 1, 1998, or thereafter.

****NOTE: This is reconciled s. 71.47 (4) (am). This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

20 *~~-1018/P2.68~~*SECTION 2440. 71.47 (4m) (a) of the statutes is amended to read:
21 71.47 (4m) (a) *Definition*. In this subsection, "qualified research expenses"
22 means qualified research expenses as defined in section 41 of the Internal Revenue
23 Code, except that "qualified research expenses" includes only expenses incurred by

1 the claimant for research conducted in this state for the taxable year and except that
2 “qualified research expenses” ~~do~~ does not include compensation used in computing
3 the credits credit under ~~subs. (1dj)~~ and sub. (1dx).

4 *~~1215/P3.292~~*SECTION 2441. 71.47 (5b) (a) 2. of the statutes is amended to
5 read:

6 71.47 (5b) (a) 2. “Fund manager” means an investment fund manager certified
7 under s. 235.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

8 *~~1215/P3.293~~*SECTION 2442. 71.47 (5b) (b) 1. of the statutes is amended to
9 read:

10 71.47 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
11 to the limitations provided under this subsection and s. 235.15 or s. 238.15, 2013
12 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
13 claim as a credit against the tax imposed under s. 71.43, up to the amount of those
14 taxes, 25 percent of the claimant’s investment paid to a fund manager that the fund
15 manager invests in a business certified under s. 235.15 (1) or s. 238.15 (1), 2013
16 stats., or s. 560.205 (1), 2009 stats.

17 *~~1215/P3.294~~*SECTION 2443. 71.47 (5b) (b) 2. of the statutes is amended to
18 read:

19 71.47 (5b) (b) 2. In the case of a partnership, limited liability company, or
20 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
21 shall be determined at the entity level rather than the claimant level and may be
22 allocated among the claimants who make investments in the manner set forth in the
23 entity’s organizational documents. The entity shall provide to the department of
24 revenue and to the ~~department of commerce or the Wisconsin Economic~~
25 ~~Development Corporation~~ Forward Wisconsin Development Authority the names

1 and tax identification numbers of the claimants, the amounts of the credits allocated
2 to the claimants, and the computation of the allocations.

3 ***-1215/P3.295*SECTION 2444.** 71.47 (5b) (d) 3. of the statutes is amended to
4 read:

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

10 ***-0807/P6.225*SECTION 2445.** 71.47 (5r) (a) 2. of the statutes is amended to
11 read:

12 71.47 (5r) (a) 2. “Course of instruction” has the meaning given in s. ~~38.50~~ 440.52
13 (1) (c).

14 ***-0807/P6.226*SECTION 2446.** 71.47 (5r) (a) 6. b. of the statutes is amended
15 to read:

16 71.47 (5r) (a) 6. b. A school ~~approved~~ authorized under s. ~~38.50~~ 440.52, if the
17 delivery of education occurs in this state.

18 ***-0924/P3.5*SECTION 2447.** 71.47 (6) (a) 3. of the statutes is amended to read:

19 71.47 (6) (a) 3. ~~For~~ Except as provided in par. (k), for taxable years beginning
20 after December 31, 2013, and before January 1, 2015, any person may claim as a
21 credit against taxes otherwise due under s. 71.43, up to the amount of those taxes,
22 an amount equal to 20 percent of the costs of qualified rehabilitation expenditures,
23 as defined in section 47 (c) (2) of the Internal Revenue Code, for qualified
24 rehabilitated buildings, as defined in section 47 (c) (1) of the Internal Revenue Code,
25 on property located in this state, if the cost of the person’s qualified rehabilitation

1 expenditures is at least \$50,000 and the rehabilitated property is placed in service
2 after December 31, 2013, and before January 1, 2015, and regardless of whether the
3 rehabilitated property is used for multiple or revenue-providing purposes. No credit
4 may be claimed under this subdivision for property listed as a contributing building
5 in the state register of historic places or in the national register of historic places and
6 no credit may be claimed under this subdivision for nonhistoric, nonresidential
7 property converted into housing if the property has been previously used for housing.

8 *~~1215/P3.296~~*SECTION 2448. 71.47 (6) (c) (intro.) of the statutes is amended
9 to read:

10 71.47 (6) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
11 the claimant includes with the claimant's return a copy of the claimant's certification
12 under s. ~~238.17~~ 235.17. For certification purposes under s. ~~238.17~~ 235.17, the
13 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
14 Forward Wisconsin Development Authority all of the following:

15 *~~0935/P5.3~~*SECTION 2449. 71.47 (6) (i) of the statutes is created to read:

16 71.47 (6) (i) 1. a. Except as provided in subd. 1. b., if the activity for which a
17 person claims a credit under this subsection creates fewer full-time jobs than
18 projected under s. 235.17 (3) (a), as reported to the department under s. 235.17 (4),
19 the person who claimed the credit shall repay to the department any amount of the
20 credit claimed, as determined by the department, in proportion to the number of
21 full-time jobs created compared to the number of full-time jobs projected.

22 b. For purposes of subd. 1. a., the person who initially sells or transfer a credit
23 under par. (h) is responsible for repaying the credit.

24 2. If a person who claims a credit under this subsection and a credit under
25 section 47 of the Internal Revenue Code for the same qualified rehabilitation

1 expenditures is required to repay the full amount of the credit claimed under section
2 47 of the Internal Revenue Code, the person shall repay to the department the
3 amount of the credit claimed under this subsection.

4 ***-0924/P3.6*SECTION 2450.** 71.47 (6) (k) of the statutes is created to read:

5 71.47 (6) (k) A person who has incurred qualified rehabilitation expenditures
6 under par. (a) 3. before January 1, 2015, may claim the credit under par. (a) 3. for
7 taxable years beginning after December 31, 2014, even if the property is not placed
8 in service until after December 31, 2014.

****NOTE: This is reconciled s. 71.47 (6) (k). This SECTION has been affected by
drafts with the following LRB numbers:-0924/P2 and -0935/P4.

9 ***-1018/P2.69*SECTION 2451.** 71.49 (1) (eb) of the statutes is repealed.

10 ***-1018/P2.70*SECTION 2452.** 71.49 (1) (ec) of the statutes is repealed.

11 ***-1018/P2.71*SECTION 2453.** 71.49 (1) (eg) of the statutes is repealed.

12 ***-1018/P2.72*SECTION 2454.** 71.49 (1) (eh) of the statutes is repealed.

13 ***-1018/P2.73*SECTION 2455.** 71.49 (1) (ej) of the statutes is repealed.

14 ***-1018/P2.74*SECTION 2456.** 71.49 (1) (ek) of the statutes is repealed.

15 ***-0997/P4.18*SECTION 2457.** 71.49 (1) (f) of the statutes is amended to read:

16 71.49 (1) (f) The total of farmland preservation credit under subch. IX,
17 farmland tax relief credit under s. 71.47 (2m), dairy manufacturing facility
18 investment credit under s. 71.47 (3p), jobs credit under s. 71.47 (3q), meat processing
19 facility investment credit under s. 71.47 (3r), woody biomass harvesting and
20 processing credit under s. 71.47 (3rm), food processing plant and food warehouse
21 investment credit under s. 71.47 (3rn), enterprise zone jobs credit under s. 71.47
22 (3w), business development credit under s. 71.47 (3y), film production services credit
23 under s. 71.47 (5f), film production company investment credit under s. 71.47 (5h),

1 beginning farmer and farm asset owner tax credit under s. 71.47 (8r), and estimated
2 tax payments under s. 71.48.

3 *~~1253/2.1~~*SECTION 2458. 71.75 (9) of the statutes is amended to read:

4 71.75 (9) All refunds, overpayments, or refundable credits under this chapter
5 are subject to attachment under ss. 49.855, 71.93 and 71.935, and no taxpayer has
6 any right to, or interest in, any refund, overpayment, or refundable credit under this
7 chapter until setoff under ss. 49.855, 71.93, and 71.935 has been completed.

8 *~~1215/P3.297~~*SECTION 2459. 71.78 (4) (m) of the statutes is amended to read:

9 71.78 (4) (m) The chief executive officer of the ~~Wisconsin Economic~~
10 ~~Development Corporation~~ Forward Wisconsin Development Authority and
11 employees of the ~~corporation~~ authority to the extent necessary to administer the
12 development zone program under subch. ~~II~~ III of ch. ~~238~~ 235.

13 *~~1253/2.2~~*SECTION 2460. 71.80 (3) of the statutes is amended to read:

14 71.80 (3) CREDITING OF OVERPAYMENTS ON INDIVIDUAL OR SEPARATE RETURNS. In
15 the case of any overpayment, refundable credit, or refund on an individual or
16 separate return, the department, within the applicable period of limitations, may
17 credit the amount of overpayment, refundable credit, or refund, including any
18 interest allowed, against any liability in respect to any tax collected by the
19 department, a debt under s. 71.93 or 71.935 or a certification under s. 49.855 on the
20 part of the person who made the overpayment or received the refundable credit or
21 the refund and shall refund any balance to the person. No person has any right to,
22 or interest in, any overpayment, refundable credit, or refund, including any interest
23 allowed, under this chapter until setoff under ss. 49.855, 71.93, and 71.935 has been
24 completed. The department shall presume that the overpayment, refundable credit
25 or refund is nonmarital property of the filer. Within 2 years after the crediting, the

SECTION 2460

1 spouse or former spouse of the person filing the return may file a claim for a refund
2 of amounts credited by the department if the spouse or former spouse shows by clear
3 and convincing evidence that all or part of the state tax overpayment, refundable
4 credit or refund was nonmarital property of the nonobligated spouse.

5 *~~1253/2.3~~SECTION 2461. 71.80 (3m) (intro.) of the statutes is amended to
6 read:

7 71.80 (3m) CREDITING OF OVERPAYMENTS ON JOINT RETURNS. (intro.) For married
8 persons, unless within 20 days after the date of the notice under par. (c) the
9 nonobligated spouse shows by clear and convincing evidence that the overpayment,
10 refundable credit or refund is the nonmarital property of the nonobligated spouse,
11 notwithstanding s. 766.55 (2) (d), the department may credit overpayments,
12 refundable credits and refunds, including any interest allowed, resulting from joint
13 returns under this chapter as follows, except that no person has any right to, or
14 interest in, any overpayment, refundable credit, or refund, including any interest
15 allowed, under this chapter until setoff under ss. 49.855, 71.93, and 71.935 has been
16 completed:

17 *~~0280/1.1~~SECTION 2462. 71.91 (5) (c) of the statutes is renumbered 71.91 (5)
18 (c) 1. and amended to read:

19 71.91 (5) (c) 1. A like warrant may be issued to any agent of the department
20 authorized to collect income or franchise taxes, and in the execution thereof of the
21 warrant and collection of said the taxes ~~sueh~~ the agent shall have the powers of a
22 sheriff, but shall not be entitled to collect from the taxpayer any fee or charge for the
23 execution of ~~sueh~~ the warrant in excess of actual expenses paid in the performance
24 of his or her duty. When a warrant is issued to ~~sueh~~ the agent he or she may ~~proceed~~
25 upon the same act as provided in subd. 2. or may execute the warrant in any county

1 of the state designated in the warrant, in the same manner as provided in this
2 subchapter with respect to sheriffs of such counties.

3 ***-0280/1.2*SECTION 2463.** 71.91 (5) (c) 2. of the statutes is created to read:

4 71.91 (5) (c) 2. In executing a warrant as described in subd. 1., the agent may
5 conduct, or may engage a 3rd-party entity to conduct, an execution sale of personal
6 property in any county of the state and may sell, or may engage a 3rd-party entity
7 to sell, the personal property in any manner the department believes will bring the
8 highest net bid or price, including Internet-based auctions or sales. The cost of
9 conducting each auction or sale shall be reimbursed to the department out of the
10 proceeds of the auction or sale.

11 ***-0132/2.7*SECTION 2464.** 71.93 (1) (a) 4. of the statutes is amended to read:

12 71.93 (1) (a) 4. An amount that the department of children and families may
13 recover under s. 49.138 (5), 49.161, or 49.195 (3) or collect under s. 49.147 (6) (cm),
14 if the department of children and families has certified the amount under s. 49.85.

15 ***-1253/2.4*SECTION 2465.** 71.93 (3) (c) of the statutes is created to read:

16 71.93 (3) (c) No person has any right to, or interest in, any overpayment,
17 refundable credit, or refund, including any interest allowed, under this chapter until
18 setoff under this section and ss. 49.855 and 71.935 has been completed.

19 ***-0994/1.4*SECTION 2466.** 71.93 (8) (b) 1. of the statutes is amended to read:

20 71.93 (8) (b) 1. Except as provided in subd. 2., a state agency and the
21 department of revenue shall enter into a written agreement to have the department
22 collect any amount owed to the state agency that is more than 90 days past due,
23 unless negotiations between the agency and debtor are actively ongoing, the debt is
24 the subject of legal action or administrative proceedings, or the agency determines
25 that the debtor is adhering to an acceptable payment arrangement. At least 30 days

1 before the department pursues the collection of any debt referred by a state agency,
2 either the department or the agency shall provide the debtor with a written notice
3 that the debt will be referred to the department for collection. The department may
4 collect amounts owed, pursuant to the written agreement, from the debtor in
5 addition to offsetting the amounts as provided under sub. (3). The department shall
6 charge each debtor whose debt is subject to collection under this paragraph an
7 ~~amount for administrative expenses~~ a collection fee and that amount shall be
8 credited to the appropriation under s. 20.566 (1) (h).

9 ***-1253/2.5*SECTION 2467.** 71.935 (6) of the statutes is created to read:

10 71.935 (6) No person has any right to, or interest in, any overpayment,
11 refundable credit, or refund, including any interest allowed, under this chapter until
12 setoff under this section and ss. 49.855 and 71.93 has been completed.

13 ***-1242/P5.89*SECTION 2468.** 73.03 (2a) of the statutes is amended to read:

14 73.03 (2a) To prepare and publish, in electronic form and on the Internet,
15 assessment manuals. The manual shall discuss and illustrate accepted assessment
16 methods, techniques and practices with a view to more nearly uniform and more
17 consistent assessments of property at the local level. The manual shall be amended
18 by the department from time to time to reflect advances in the science of assessment,
19 court decisions concerning assessment practices, costs, and statistical and other
20 information considered valuable to local assessors by the department. The manual
21 shall incorporate standards for the assessment of all types of renewable energy
22 resource systems used in this state as soon as such systems are used in sufficient
23 numbers and sufficient data exists to allow the formulation of valid guidelines. The
24 manual shall incorporate standards, which the department of revenue and the state
25 historical society of Wisconsin shall develop, for the assessment of nonhistoric

1 property in historic districts and for the assessment of historic property, including
2 but not limited to property that is being preserved or restored; property that is
3 subject to a protective easement, covenant or other restriction for historic
4 preservation purposes; property that is listed in the national register of historic
5 places in Wisconsin or in this state's register of historic places and property that is
6 designated as a historic landmark and is subject to restrictions imposed by a
7 municipality or by a landmarks commission. The manual shall incorporate general
8 guidelines about ways to determine whether property is taxable in part under s.
9 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The
10 manual shall state that assessors are required to comply with s. 70.32 (1g) and shall
11 suggest procedures for doing so. The manual or a supplement to it shall specify per
12 acre value guidelines for each municipality for various categories of agricultural land
13 based on the income that could be generated from its estimated rental for
14 agricultural use, as defined by rule, and capitalization rates established by rule. The
15 manual shall include guidelines for classifying land as agricultural land, as defined
16 in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and
17 improvements to land. ~~The manual shall specify the evidence to be exchanged under~~
18 ~~s. 70.47 (7) (c) and (16) (c).~~ The cost of the development, preparation, and Internet
19 publication of the manual and of revisions and amendments to it shall be paid from
20 the appropriation under s. 20.566 (2) (bm).

21 ***-0742/P2.3*SECTION 2469.** 73.03 (28) of the statutes is amended to read:

22 73.03 (28) To enter into contracts to collect delinquent Wisconsin taxes. The
23 department shall allocate a portion of the amounts collected under ch. 78, except the
24 amounts collected under s. 78.01, through those contracts to the appropriation under
25 s. 20.566 (1) (hm) to pay contract and court costs. The department shall allocate the

SECTION 2469

1 remainder of those collections to the transportation fund under s. 25.40. The
2 department shall allocate a portion of the amount collected under chs. 71, 72, 77 and
3 139 through those contracts to the appropriation under s. 20.566 (1) (hm) to pay
4 contract and court costs. The department shall allocate the remainder of those
5 collections to the general fund.

6 ***-1215/P3.298*SECTION 2470.** 73.03 (35) of the statutes is amended to read:

7 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (~~2dd~~), (~~2de~~), (~~2di~~),
8 (~~2dj~~), (~~2dL~~), (2dm), (~~2dr~~), (~~2ds~~), or (2dx), 71.28 (~~1dd~~), (~~1de~~), (~~1di~~), (~~1dj~~), (~~1dL~~), (1dm),
9 (~~1ds~~), (1dx), or (4) (am), 71.47 (~~1dd~~), (~~1de~~), (~~1di~~), (~~1dj~~), (~~1dL~~), (1dm), (~~1ds~~), (1dx), or
10 (4) (am), or 76.636 if granting the full amount claimed would violate a requirement
11 under s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., or would bring
12 the total of the credits granted to that claimant under all of those subsections over
13 the limit for that claimant under s. 235.368, 235.395 (2) (b), or 235.397 (5) (b) or s.
14 238.368, 2013 stats., 238.395 (2) (b), 2013 stats., or 238.397 (5) (b), 2013 stats., or s.
15 560.768, 2009 stats., s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

****NOTE: This is reconciled s. 73.03 (35). This SECTION has been affected by drafts
with the following LRB numbers: -1018/P1 and -1215/P2.

16 ***-1215/P3.299*SECTION 2471.** 73.03 (35m) of the statutes is amended to read:

17 73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g),
18 or 71.47 (3g), if granting the full amount claimed would violate a requirement under
19 s. 235.23 or s. 238.23, 2013 stats., or s. 560.96, 2009 stats., or would bring the total
20 of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit
21 for all claimants under s. 235.23 (2) or s. 238.23 (2), 2013 stats., or s. 560.96 (2), 2009
22 stats.

JLD

1 ***-0971/P5.551*SECTION 2472.** 73.03 (49) (e) 4. of the statutes is amended to
2 read:

3 73.03 (49) (e) 4. An agricultural economist employed by the University of
4 Wisconsin System Authority.

5 ***-1215/P3.300*SECTION 2473.** 73.03 (63) of the statutes is amended to read:
6 73.03 (63) Notwithstanding the amount limitations specified under s. 560.205
7 (3) (d), 2009 stats., or s. 238.15 (3) (d), 2013 stats., or s. 235.15 (3) (d), in consultation
8 with the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin
9 Development Authority, to carry forward to subsequent taxable years unclaimed
10 credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28
11 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d).
12 Annually, no later than July 1, the ~~Wisconsin Economic Development Corporation~~
13 Forward Wisconsin Development Authority shall submit to the department of
14 revenue its recommendations for the carry forward of credit amounts as provided
15 under this subsection.

16 ***-0807/P6.227*SECTION 2474.** 73.0301 (1) (d) 3. of the statutes is amended to
17 read:

18 73.0301 (1) (d) 3. A license, certificate of approval, provisional license,
19 conditional license, certification, certification card, registration, permit, training
20 permit or approval specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7)
21 (b) 11., 51.421 (3) (a), 51.45 (8), 146.40 (3), (3g), or (3m), ~~252.23 (2), 252.24 (2),~~
22 254.176, 254.20 (3), ~~255.08 (2) (a),~~ 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or
23 343.305 (6) (a) or a permit for operation of a campground specified in s. 254.47 (1).

24 ***-0602/P4.13*SECTION 2475.** 73.0301 (1) (d) 3. of the statutes, as affected by
25 2015 Wisconsin Act (this act), is amended to read:

SECTION 2475

1 73.0301 (1) (d) 3. A license, certificate of approval, provisional license,
2 conditional license, certification, certification card, registration, permit, training
3 permit or approval specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7)
4 (b) 11., 51.421 (3) (a), 51.45 (8), 146.40 (3), (3g), or (3m), 254.176, 254.20 (3), 256.15
5 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit license for
6 operation of a campground specified in s. ~~254.47(1)~~ 97.67 (1).

 ****NOTE: This is reconciled s. 73.0301 (1) (d) 3. This SECTION has been affected by
drafts with the following LRB numbers: -0602/P3 and -0807/P5.

7 *~~-0610/P3.25~~*SECTION 2476. 73.0301 (1) (d) 3m. of the statutes is amended to
8 read:

9 73.0301 (1) (d) 3m. A license or certificate issued by the department of
10 workforce development under s. ~~102.17 (1) (e)~~, 103.275 (2) (b), 103.34 (3) (c), 103.91
11 (1), 103.92 (3), 104.07 (1) or (2), or 105.13 (1).

12 *~~-0807/P6.228~~*SECTION 2477. 73.0301 (1) (d) 6. of the statutes is amended to
13 read:

14 73.0301 (1) (d) 6. A license or certificate of registration issued by the
15 department of financial institutions, ~~or a division of it,~~ and professional standards
16 under ss. 138.09, 138.12, 138.14, 202.12 to 202.14, 202.22, 217.06, 218.0101 to
17 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93, or under subch. IV of ch.
18 551.

19 *~~-0610/P3.26~~*SECTION 2478. 73.0301 (1) (d) 12. of the statutes is amended to
20 read:

21 73.0301 (1) (d) 12. A license issued under s. ~~102.17 (1) (c)~~, 628.04, 628.92 (1),
22 632.69 (2), or 633.14, a registration under s. 628.92 (2), or a temporary license issued
23 under s. 628.09.

1 *~~0807/P6.229~~*SECTION 2479. 73.0301 (1) (e) of the statutes is amended to
2 read:

3 73.0301 (1) (e) “Licensing department” means the department of
4 administration; the department of agriculture, trade and consumer protection; the
5 board of commissioners of public lands; the department of children and families; the
6 government accountability board; the department of financial institutions and
7 professional standards; the department of health services; the department of natural
8 resources; the department of public instruction; ~~the department of safety and~~
9 ~~professional services~~; the department of workforce development; the office of the
10 commissioner of insurance; or the department of transportation.

11 *~~1242/P5.90~~*SECTION 2480. 73.06 (1) of the statutes is amended to read:

12 73.06 (1) The department of revenue, through its supervisors of equalization,
13 shall have complete supervision and direction of the work of the local assessors. It
14 shall annually, or more often if deemed necessary at a time which in its judgment is
15 best calculated to obtain the ends sought, call a meeting of all local assessors for
16 conference and instruction relative to their duties in the valuation and assessment
17 of property. The department of revenue may also call a similar meeting of local clerks
18 and other officials for conference and instruction relative to their duties in the
19 valuation and assessment of property. ~~Each official upon notice by mail from the~~
20 ~~supervisor shall attend the meeting, and shall receive travel expenses from his or her~~
21 ~~residence to the meeting site and return and the compensation and mileage that the~~
22 ~~board establishes, but not less than \$5 per day and 6 cents per mile; except that in~~
23 ~~counties having a population of 500,000 or more, no compensation, travel expense or~~
24 ~~mileage shall be allowed. This compensation shall be paid out of the treasury of the~~
25 ~~county in which the local official resides upon the certificate of the supervisor of~~

1 ~~equalization showing attendance and travel, as certificates of witnesses and jurors~~
2 ~~are paid.~~

3 *~~1242/P5.91~~*SECTION 2481. 73.06 (8) of the statutes is amended to read:

4 73.06 (8) For purposes of this section "local assessor" includes the county and
5 regional assessment unit assessors under s. ~~70.99~~ 70.991.

6 *~~1242/P5.92~~*SECTION 2482. 73.08 of the statutes is repealed.

7 *~~1242/P5.93~~*SECTION 2483. 73.09 (1) of the statutes is amended to read:

8 73.09 (1) LOCAL ASSESSMENT PERSONNEL. The department of revenue shall
9 establish by rule the level of certification under sub. (3), the continuing education
10 requirements under sub. (4), examinations under sub. (5), and the requirements for
11 and responsibilities associated with temporary certification under sub. (6) for all
12 assessors and assessment personnel of each local unit of government and for county
13 and regional assessor systems under s. ~~70.99~~ 70.991.

14 *~~1242/P5.94~~*SECTION 2484. 73.09 (2) of the statutes is amended to read:

15 73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. The requirements
16 established for local assessment personnel under sub. (1) shall also apply to
17 department of revenue assessment personnel ~~commencing on January 1, 1981~~. The
18 office division of state ~~employment relations~~ personnel management in the
19 department of administration with the assistance of the department of revenue shall
20 determine the position classifications for which certification shall apply within the
21 department of revenue. The first level of certification shall be obtained within ~~100~~
22 days of the employee's appointment a timeframe consistent with the department of
23 revenue's employment practices. The department of revenue in consultation with
24 the office division of state ~~employment relations~~ personnel management shall
25 establish requirements for obtaining higher levels of assessor certification.

****NOTE: This is reconciled s. 73.09 (2). This SECTION has been affected by drafts with the following LRB numbers: -1242/P2, -1059/7, and -0992/2.

1 *~~-1242/P5.95~~*SECTION 2485. 73.09 (4) (a) of the statutes is amended to read:

2 73.09 (4) (a) ~~All certifications issued prior to January 1, 1981, are valid for 10~~
3 ~~years from the date of issuance. All certifications issued on or after January 1, 1981,~~
4 ~~but before August 15, 1991, expire on the 6th June 1 following the date of issuance.~~
5 All certifications issued on or after August 15, 1991, expire 5 years after the date on
6 which they are issued.

7 *~~-1242/P5.96~~*SECTION 2486. 73.09 (4) (b) of the statutes is amended to read:

8 73.09 (4) (b) Persons may be recertified by ~~passing an examination as provided~~
9 ~~in sub. (5) or by attendance for attending at least 4 of the previous 5 years at annual~~
10 meetings called by the department of revenue under s. 73.06 (1) and by meeting
11 continuing education requirements determined by the department of revenue. The
12 department of revenue may revoke a person's certification if the person fails to attend
13 more than one annual meeting or fails to meet the continuing education
14 requirements in any recertification cycle. The department may reinstate a
15 certification revoked under this paragraph after a revocation period of no less than
16 one year has expired, if the person whose certification was revoked requests
17 reinstatement, attends the next annual meeting under s. 73.06 (1) following the date
18 on which the department revoked the certification, and passes an examination under
19 sub. (5).

****NOTE: This is reconciled s. 73.09 (4) (b). This SECTION has been affected by drafts with the following LRB numbers: -1242/P2, and -0992/2.

20 *~~-1059/9.65~~*SECTION 2487. 73.09 (5) of the statutes is amended to read:

21 73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of
22 revenue, assisted by the ~~division~~ bureau of merit recruitment and selection in the

SECTION 2487

1 office of state employment relations department of administration, shall prepare and
 2 administer examinations for each level of certification. Persons applying for an
 3 examination under this subsection shall submit a \$20 examination fee with their
 4 application. Certification shall be granted to each person who passes the
 5 examination for that level.

6 ***-1242/P5.97*SECTION 2488.** 73.09 (7) (a) of the statutes is amended to read:

7 73.09 (7) (a) The secretary of revenue or a designee may revoke or suspend the
 8 certification of any assessor, assessment personnel, or expert appraiser for the
 9 practice of any fraud or deceit in obtaining certification, or any negligence,
 10 incompetence, or misconduct, including making a fraudulent change in the
 11 assessment roll after it is opened for examination under s. 70.47 (3). The secretary
 12 of revenue or a designee may require any assessor, assessment personnel, or expert
 13 appraiser to take corrective action in order to avoid the revocation or suspension of
 14 that person's certification for the activities described under this paragraph.

****NOTE: This is reconciled s. 73.09 (7) (a). This SECTION has been affected by drafts
 with the following LRB numbers:-1242/P2, and -0992/2.

7 Insert 794-14 ✓

15 ***-1242/P5.98*SECTION 2489.** 74.315 (1) of the statutes is renumbered 74.315

16 (1) (a) and amended to read:

17 74.315 (1) (a) ~~No~~ Except as provided in par. (b), no later than October 1 of each
 18 year, the taxation district clerk shall submit to the department of revenue, on a form
 19 prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be
 20 included on the taxation district's next tax roll, if the total of all such taxes exceeds
 21 \$5,000.

22 ***-1242/P5.99*SECTION 2490.** 74.315 (1) (b) of the statutes is created to read:

1 74.315 (1) (b) In 2016, the taxation district clerk shall submit the information
2 described under par. (a) no later than November 1.

3 *~~1242/P5.100~~*SECTION 2491. 74.37 (4) (c) of the statutes is amended to read:

4 74.37 (4) (c) No claim or action for an excessive assessment may be brought or
5 maintained under this section if the assessment of the property for the same year is
6 contested under s. 70.47 (7) (e), (13), ~~or (16) (e) or 70.85~~. No assessment may be
7 contested under s. 70.47 (7) (e), (13), ~~or (16) (e) or 70.85~~ if a claim is brought and
8 maintained under this section based on the same assessment.

9 *~~1242/P5.101~~*SECTION 2492. 74.37 (4) (d) of the statutes is repealed.

10 *~~1242/P5.102~~*SECTION 2493. 74.37 (6) of the statutes is repealed.

11 *~~1215/P3.301~~*SECTION 2494. 75.106 (1) (a) of the statutes is amended to read:

12 75.106 (1) (a) “Brownfield” has the meaning given in s. ~~238.13~~ 235.13 (1) (a),
13 except that, for purposes of this section, “brownfield” also means abandoned, idle, or
14 underused residential facilities or sites, the expansion or redevelopment of which is
15 adversely affected by actual or perceived environmental contamination.

16 *~~1215/P3.302~~*SECTION 2495. 76.636 (1) (b) 1. of the statutes is amended to
17 read:

18 76.636 (1) (b) 1. A development zone under s. 235.30 or s. 238.30, 2013 stats.,
19 or s. 560.70, 2009 stats.

20 *~~1215/P3.303~~*SECTION 2496. 76.636 (1) (b) 2. of the statutes is amended to
21 read:

22 76.636 (1) (b) 2. A development opportunity zone under s. 235.395 or s. 238.395,
23 2013 stats., or s. 560.795, 2009 stats.

24 *~~1215/P3.304~~*SECTION 2497. 76.636 (1) (b) 3. of the statutes is amended to
25 read:

SECTION 2497

1 76.636 (1) (b) 3. An enterprise development zone under s. 235.397 or s. 238.397,
2 2013 stats., or s. 560.797, 2009 stats.

3 ***-1215/P3.305***SECTION 2498. 76.636 (1) (b) 4. of the statutes is amended to
4 read:

5 76.636 (1) (b) 4. An agricultural development zone under s. 235.398 or s.
6 238.398, 2013 stats., or s. 560.798, 2009 stats.

7 ***-1018/P2.75***SECTION 2499. 76.636 (1) (c) of the statutes is amended to read:

8 76.636 (1) (c) “Environmental remediation” means removal or containment of
9 environmental pollution, as defined in s. 299.01 (4), and restoration of soil or
10 groundwater that is affected by environmental pollution, as defined in s. 299.01 (4),
11 in a brownfield if that removal, containment, or restoration fulfills the requirement
12 under s. 71.47 (1de) (a) 1., 2013 stats., unless an investigation of the property
13 determines that remediation is required and that remediation is not undertaken.

14 ***-1215/P3.306***SECTION 2500. 76.636 (1) (d) of the statutes is amended to
15 read:

16 76.636 (1) (d) “Full-time job” has the meaning given in s. ~~238.30~~ 235.30 (2m).

17 ***-1018/P2.76***SECTION 2501. 76.636 (1) (e) (intro.) of the statutes is amended
18 to read:

19 76.636 (1) (e) (intro.) “Member of a targeted group” means any of the following,
20 if the person has been certified in the manner under s. 71.47 (1dj) (am) 3., 2013 stats.,
21 by a designated local agency, as defined in s. 71.47 (1dj) (am) 2., 2013 stats.:

22 ***-1215/P3.307***SECTION 2502. 76.636 (2) (intro.) of the statutes is amended to
23 read:

24 76.636 (2) CREDITS. (intro.) Except as provided in s. 73.03 (35), and subject to
25 s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., for any taxable year

1 for which an insurer is entitled under s. 235.395 or s. 238.395, 2013 stats., or s.
2 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 235.365 (3), 235.397
3 (4), or 235.398 (3) or s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., or s. 238.398
4 (3), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798
5 (3), 2009 stats., the insurer may claim as a credit against the fees due under s. 76.60,
6 76.63, 76.65, 76.66, or 76.67 the following amounts:

7 ***-1215/P3.308*SECTION 2503.** 76.636 (2) (b) of the statutes is amended to read:

8 76.636 (2) (b) The amount determined by multiplying the amount determined
9 under s. 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009
10 stats., by the number of full-time jobs created in a development zone and filled by
11 a member of a targeted group and by then subtracting the subsidies paid under s.
12 49.147 (3) (a) for those jobs.

13 ***-1215/P3.309*SECTION 2504.** 76.636 (2) (c) of the statutes is amended to read:

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

19 ***-1215/P3.310*SECTION 2505.** 76.636 (2) (d) of the statutes is amended to
20 read:

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

SECTION 2505

1 zone under s. 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for
2 which significant capital investment was made and by then subtracting the
3 subsidies paid under s. 49.147 (3) (a) for those jobs.

****NOTE: This is reconciled s. 76.636 (2) (d). This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

4 ***-1215/P3.311*SECTION 2506.** 76.636 (2) (e) of the statutes is amended to read:

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

****NOTE: This is reconciled s. 76.636 (2) (e). This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

12 ***-1215/P3.312*SECTION 2507.** 76.636 (4) (intro.) of the statutes is amended to
13 read:

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

20 ***-1215/P3.313*SECTION 2508.** 76.636 (5) of the statutes is amended to read:

21 76.636 (5) CARRY-OVER PRECLUDED. If a person who is entitled under s. 235.395
22 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits

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

8 ***-1215/P3.314*SECTION 2509.** 76.636 (6) of the statutes is amended to read:

9 76.636 (6) ADMINISTRATION. Any insurer who claims a credit under sub. (2) shall
10 include with the insurer's annual return under s. 76.64 a copy of its certification for
11 tax benefits and a copy of its verification of expenses from the department of
12 commerce or the Wisconsin Economic Development Corporation or the Forward
13 Wisconsin Development Authority.

14 ***-1215/P3.315*SECTION 2510.** 76.637 (1) of the statutes is amended to read:

15 76.637 (1) DEFINITION. In this section, "claimant" means an insurer who files
16 a claim under this section and is certified under s. 235.301 (2) or s. 238.301 (2), 2013
17 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits under s.
18 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

19 ***-1215/P3.316*SECTION 2511.** 76.637 (2) of the statutes is amended to read:

20 76.637 (2) FILING CLAIMS. Subject to the limitations under this section, ss.
21 235.301 to 235.306, ss. 238.301 to 238.306, 2013 stats., and ss. 560.701 to 560.706,
22 2009 stats., for taxable years beginning after December 31, 2008, and before January
23 1, 2016, a claimant may claim as a credit against the fees due under s. 76.60, 76.63,
24 76.65, 76.66, or 76.67 the amount authorized for the claimant under s. 235.303 or s.
25 238.303, 2013 stats., or s. 560.703, 2009 stats.

****NOTE: This is reconciled s. 76.637 (2). This SECTION has been affected by drafts with the following LRB numbers: -1018/P1 and -1215/P2.

1 ***-1215/P3.317***SECTION 2512. 76.637 (3) of the statutes is amended to read:

2 76.637 (3) LIMITATIONS. No credit may be allowed under this section unless the
3 insurer includes with the insurer's annual return under s. 76.64 a copy of the
4 claimant's certification under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701
5 (2), 2009 stats., and a copy of the claimant's notice of eligibility to receive tax benefits
6 under s. 235.303 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

7 ***-1215/P3.318***SECTION 2513. 76.637 (4) of the statutes is amended to read:

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

19 ***-0997/P4.19***SECTION 2514. 76.637 (5) of the statutes is created to read:

20 76.637 (5) SUNSET. No credit may be claimed under this section for taxable
21 years beginning after December 31, 2015, except that credits certified by the
22 Forward Wisconsin Development Authority before January 1, 2016, may be claimed
23 for taxable years beginning after December 31, 2015.