

1           1. (intro.) The definitions of a tier I county or municipality and a tier II county  
2           or municipality. The ~~corporation~~ authority may consider all of the following  
3           information when establishing the definitions required under this subdivision:

4           \*~~-0996/P3.11~~\*SECTION 3995. 238.16 (4) (c) of the statutes is amended to read:

5           238.16 (4) (c) Subject to a reallocation by the corporation pursuant to ~~rules~~  
6           policies and procedures adopted under s. 238.15 (3) (d), the corporation may allocate  
7           up to \$5,000,000 in tax benefits under this section in any calendar year, except that  
8           ~~beginning on July 1, 2011, the corporation may allocate up to \$10,000,000 in tax~~  
9           benefits under this section in any calendar year.

10          \*~~-0997/P5.22~~\*SECTION 3996. 238.16 (6) of the statutes is created to read:

11          238.16 (6) SUNSET. No tax benefits may be awarded under this section after  
12          December 31, 2015.

13          \*~~-1215/P3.497~~\*SECTION 3997. 238.17 of the statutes is renumbered 235.17 (1)

14          (a) and amended to read:

15          235.17 (1) (a) For taxable years beginning after December 31, 2013, the  
16          ~~corporation~~ authority may certify a person to claim a tax credit under s. 71.07 (9m),  
17          71.28 (6), or 71.47 (6), if the ~~corporation~~ authority determines that the person is  
18          conducting an eligible activity ~~under s. 71.07 (9m), 71.28 (6), or 71.47 (6)~~ preservation  
19          or rehabilitation project. No person may claim a tax credit under s. 71.07 (9m), 71.28  
20          (6), or 71.47 (6) without first being certified under this section subsection. The  
21          ~~corporation~~ authority shall notify the department of revenue no later than January  
22          15 of each year of the amount of the credits certified under this section subsection  
23          and the name, address, and tax identification number of each person certified to  
24          claim the credit. The ~~corporation~~ authority shall notify the department of revenue  
25          of any revoked certification no later than 2 months after the revocation date.

**SECTION 3997**

\*\*\*\*NOTE: This is reconciled s. 235.17 (1) (a). This SECTION has been affected by drafts with the following LRB numbers:-1215/P2 and -0935/P4.

1           \*~~1215/P3.498~~**SECTION 3998.** 238.23 of the statutes is renumbered 235.23,  
2           and 235.23 (1), (2) (a) and (b), (3) (a) (intro.), (b) (intro.), (c) and (d), (4) (a) (intro.) and  
3           (b) and (5) (intro.), (e) and (g), as renumbered, are amended to read:

4           235.23 (1) In this section, “tax credit” means a credit under s. 71.07 ~~(2di)~~, (2dm),  
5           (2dx), or (3g), 71.28 ~~(1di)~~, (1dm), (1dx), or (3g), or 71.47 ~~(1di)~~, (1dm), (1dx), or (3g).

\*\*\*\*NOTE: This is reconciled s. 235.23 (1). This SECTION has been affected by drafts with the following LRB numbers: -1018/P1 and -1215/P2.

6           (2) (a) Except as provided in par. (c), the ~~corporation~~ authority may designate  
7           up to 8 areas in the state as technology zones. A business that is located in a  
8           technology zone and that is certified by the ~~corporation~~ authority under sub. (3) is  
9           eligible for a tax credit as provided in sub. (3).

10           (b) The designation of an area as a technology zone shall be in effect for 10 years  
11           from the time that the ~~corporation~~ authority first designates the area. Not more than  
12           \$5,000,000 in tax credits may be claimed in a technology zone, except that the  
13           ~~corporation~~ authority may allocate the amount of unallocated airport development  
14           zone tax credits, as provided under s. ~~238.3995~~ 235.3995 (3) (b), to technology zones  
15           for which the \$5,000,000 maximum allocation is insufficient. The ~~corporation~~  
16           authority may change the boundaries of a technology zone during the time that its  
17           designation is in effect. A change in the boundaries of a technology zone does not  
18           affect the duration of the designation of the area or the maximum tax credit amount  
19           that may be claimed in the technology zone.

20           (3) (a) (intro.) Except as provided in par. (e), the ~~corporation~~ authority may  
21           certify for tax credits in a technology zone a business that satisfies all of the following  
22           requirements:

1 (b) (intro.) In determining whether to certify a business under this subsection,  
2 the ~~corporation~~ authority shall consider all of the following:

3 (c) When the ~~corporation~~ authority certifies a business under this subsection,  
4 the ~~corporation~~ authority shall establish a limit on the amount of tax credits that the  
5 business may claim. Unless its certification is revoked, and subject to the limit on  
6 the tax credit amount established by the ~~corporation~~ authority under this  
7 paragraph, a business that is certified may claim a tax credit for 3 years, except that  
8 a business that experiences growth, as determined for that business by the  
9 ~~corporation~~ authority under par. (d) and sub. (5) (e), may claim a tax credit for up to  
10 5 years.

11 (d) The ~~corporation~~ authority shall enter into an agreement with a business  
12 that is certified under this subsection. The agreement shall specify the limit on the  
13 amount of tax credits that the business may claim, the extent and type of growth,  
14 which shall be specific to the business, that the business must experience to extend  
15 its eligibility for a tax credit, the business' baseline against which that growth will  
16 be measured, any other conditions that the business must satisfy to extend its  
17 eligibility for a tax credit, and reporting requirements with which the business must  
18 comply.

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

21 (b) The ~~corporation~~ authority shall annually verify information submitted to  
22 the ~~corporation~~ it under ss. 71.07 (~~2di~~), (2dm), (2dx), and (3g), 71.28 (~~1di~~), (1dm),  
23 (1dx), and (3g), and 71.47 (~~1di~~), (1dm), (1dx), and (3g).

\*\*\*\*NOTE: This is reconciled s. 235.23 (4) (b). This SECTION has been affected by  
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

**SECTION 3998**

1           (5) (intro.) The ~~corporation~~ authority shall adopt ~~rules~~ policies and procedures  
2 for the operation of this section, including ~~rules~~ policies and procedures related to all  
3 of the following:

4           (e) Standards for extending a business’s certification, including what  
5 measures, in addition to job creation, the ~~corporation~~ authority will use to determine  
6 the growth of a specific business and how the ~~corporation~~ authority will establish  
7 baselines against which to measure growth.

8           (g) The exchange of information between the ~~corporation~~ authority and the  
9 department of revenue.

10           \*~~-1215/P3.499~~\***SECTION 3999.** 238.26 of the statutes is repealed.

11           \*~~-1215/P3.500~~\***SECTION 4000.** Subchapter II (title) of chapter 238 [precedes  
12 238.30] of the statutes is renumbered subchapter III (title) of chapter 235 [precedes  
13 235.30].

14           \*~~-1215/P3.501~~\***SECTION 4001.** 238.30 of the statutes is renumbered 235.30,  
15 and 235.30 (intro.), (2g), (2m) (b) (intro.) and (7) (b) 1. and 2., (c) and (d), as  
16 renumbered, are amended to read:

17           **235.30 Definitions.** (intro.) In this section and ss. ~~238.301 to 238.395~~ 235.301  
18 to 235.395 and ~~238.398~~ 235.398:

19           (2g) “Eligible activity” means an activity described under s. ~~238.302~~ 235.302.

20           (2m) (b) (intro.) The ~~corporation~~ authority may grant exceptions to the  
21 requirement under par. (a) that a full-time job means a position in which an  
22 individual, as a condition of employment, is required to work at least 2,080 hours per  
23 year if all of the following apply:

24           (7) (b) 1. Except as provided in subd. 2., in s. ~~238.395~~ 235.395, “tax benefits”  
25 means the ~~development zones investment credit~~ under ss. ~~71.07 (2di), 71.28 (1di),~~

1 and ~~71.47 (1di)~~ and the development zones credit under ss. 71.07 (2dx), 71.28 (1dx),  
2 71.47 (1dx), and 76.636. With respect to the development opportunity zones under  
3 s. ~~238.395~~ 235.395 (1) (e) and (f), “tax benefits” also means the development zones  
4 capital investment credit under ss. 71.07 (2dm), 71.28 (1dm), and 71.47 (1dm).

\*\*\*NOTE: This is reconciled s. 235.30 (7) (b) 1. This SECTION has been affected by  
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

5 2. With respect to the development opportunity zones under s. ~~238.395~~ 235.395  
6 (1) (g), (h), and (i), “tax benefits” means the development zone credits under ss. 71.07  
7 (2dx), 71.28 (1dx), 71.47 (1dx), and 76.636 and the development zones capital  
8 investment credit under ss. 71.07 (2dm), 71.28 (1dm), and 71.47 (1dm).

9 (c) In s. ~~238.398~~ 235.398, “tax benefits” means the development zones capital  
10 investment credit under ss. 71.07 (2dm), 71.28 (1dm), and 71.47 (1dm) and the  
11 development zones credits under ss. 71.07 (2dx), 71.28 (1dx), 71.47 (1dx), and 76.636.

12 (d) In ss. ~~238.301 to 238.306~~ 235.301 to 235.306, “tax benefits” means the  
13 economic development tax credit under ss. 71.07 (2dy), 71.28 (1dy), 71.47 (1dy), and  
14 76.637.

15 **\*-1215/P3.502\*SECTION 4002.** 238.301 of the statutes is renumbered 235.301,  
16 and 235.301 (1) (intro.) and (e), (2) (a) and (b) and (3) (intro.), (b), (c), (d) and (f), as  
17 renumbered, are amended to read:

18 235.301 (1) APPLICATION. (intro.) Any person may apply to the ~~corporation~~  
19 authority on a form prepared by the ~~corporation~~ authority for certification under this  
20 section. The application shall include all of the following:

21 (e) Other information required by the ~~corporation~~ authority or the department  
22 of revenue.

## SECTION 4002

1           (2) (a) The ~~corporation~~ authority may certify a person who submits an  
2 application under sub. (1) if, after conducting an investigation, the ~~corporation~~  
3 authority determines that the person is conducting or intends to conduct at least one  
4 eligible activity.

5           (b) The ~~corporation~~ authority shall provide a person certified under this section  
6 and the department of revenue with a copy of the certification.

7           (3) CONTRACT. (intro.) A person certified under this section shall enter into a  
8 written contract with the ~~corporation~~ authority. The contract shall include  
9 provisions that detail all of the following:

10           (b) Whether any of the eligible activities will occur in an economically  
11 distressed area, as designated by the ~~corporation~~ authority under s. ~~238.304~~ 235.304  
12 (1).

13           (c) Whether any of the eligible activities will benefit members of a targeted  
14 group, as determined by the ~~corporation~~ authority under s. ~~238.304~~ 235.304 (2).

15           (d) A compliance schedule that includes a sequence of anticipated actions to be  
16 taken or goals to be achieved by the person before the person may receive tax benefits  
17 under s. ~~238.303~~ 235.303.

18           (f) If feasible, a determination of the tax benefits the person will be authorized  
19 to claim under s. ~~238.303~~ 235.303 (2) if the person fulfills the terms of the contract.

20           \*~~1215/P3.503~~\*SECTION 4003. 238.302 of the statutes is renumbered 235.302,  
21 and 235.302 (intro.), (1), (2) and (3), as renumbered, are amended to read:

22           **235.302 Eligible activities.** (intro.) A person who conducts or proposes to  
23 conduct any of the following may be certified under s. ~~238.301~~ 235.301 (2):

1 (1) A project that creates and maintains for a period of time established by the  
2 ~~corporation by rule authority~~ full-time jobs in addition to any existing full-time jobs  
3 provided by the person.

4 (2) A project that involves a significant investment of capital, as defined by the  
5 ~~corporation by rule authority~~ under s. ~~238.306~~ 235.306 (2) (b), by the person in new  
6 equipment, machinery, real property, or depreciable personal property.

7 (3) A project that involves significant investments in the training or  
8 reeducation of employees, as defined by the ~~corporation by rule authority~~ under s.  
9 ~~238.306~~ 235.306 (2) (c), by the person for the purpose of improving the productivity  
10 or competitiveness of the business of the person.

11 **\*-1215/P3.504\*SECTION 4004.** 238.303 of the statutes is renumbered 235.303,  
12 and 235.303 (1) (a), (am) and (b), (2) and (3), as renumbered, are amended to read:

13 235.303 (1) (a) Except as provided in pars. (am) and (b), and subject to a  
14 reallocation by the ~~corporation pursuant to rules adopted authority~~ under s. ~~238.15~~  
15 235.15 (3) (d), the total tax benefits available to be allocated by the ~~corporation~~  
16 ~~authority~~ under ss. ~~238.301 to 238.306~~ 235.301 to 235.306 may not exceed the sum  
17 of the tax benefits remaining to be allocated under s. 560.71 to 560.785, 2009 stats.,  
18 s. 560.797, 2009 stats., s. 560.798, 2009 stats., s. 560.7995, 2009 stats., and s. 560.96,  
19 2009 stats., on March 6, 2009, plus \$100,000,000.

20 (am) The ~~corporation authority~~ may initially allocate only \$61,000,000 of the  
21 additional \$100,000,000 in tax benefits specified in par. (a). Before the ~~corporation~~  
22 ~~authority~~ allocates the remaining \$39,000,000 in tax benefits specified in par. (a), the  
23 ~~corporation authority~~ shall submit its plan for such allocation, including a report  
24 that describes the intended use of the tax benefits, to the joint committee on finance.  
25 If the cochairpersons of the committee do not notify the ~~corporation authority~~ within

## SECTION 4004

1 14 working days after the date of the ~~corporation's~~ authority's submittal that the  
2 committee has scheduled a meeting for the purpose of reviewing the plan, the plan  
3 may be implemented and the remaining amount may be allocated as proposed by the  
4 ~~corporation~~ authority. If, within 14 working days after the date of the ~~corporation's~~  
5 authority's submittal, the cochairpersons of the committee notify the ~~corporation~~  
6 authority that the committee has scheduled a meeting for the purpose of reviewing  
7 the proposed plan, the plan may be implemented and the remaining amount  
8 allocated only upon approval of the committee.

9 (b) The ~~corporation~~ authority may submit to the joint committee on finance a  
10 request in writing to exceed the total tax benefits specified in par. (a). The  
11 ~~corporation~~ authority shall submit with its request a justification for seeking an  
12 increase under this paragraph. The joint committee on finance, following its review,  
13 may approve or disapprove an increase in the total tax benefits available to be  
14 allocated under ss. ~~238.301 to 238.306~~ 235.301 to 235.306.

15 (2) AUTHORITY TO CLAIM TAX BENEFITS. The ~~corporation~~ authority may authorize  
16 a person certified under s. ~~238.301~~ 235.301 (2) to claim tax benefits only after the  
17 person has submitted a report to the ~~corporation~~ authority that documents to the  
18 satisfaction of the ~~corporation~~ authority that the person has complied with the terms  
19 of the contract under s. ~~238.301~~ 235.301 (3) and the requirements of any applicable  
20 rules policies and procedures adopted under s. ~~238.306~~ 235.306 (2).

21 (3) NOTICE OF ELIGIBILITY. The ~~corporation~~ authority shall provide to the person  
22 and to the department of revenue a notice of eligibility to receive tax benefits that  
23 reports the amount of tax benefits for which the person is eligible.

24 \*-0996/P3.12\*SECTION 4005. 238.303 (1) (a) of the statutes is amended to read:



1           238.303 (1) (a) Except as provided in pars. (am) and (b), and subject to a  
2           reallocation by the corporation pursuant to rules adopted under s. 238.15 (3) (d), the  
3           total tax benefits available to be allocated by the corporation under ss. 238.301 to  
4           238.306 may not exceed the sum of the tax benefits remaining to be allocated under  
5           s. 560.71 to 560.785, 2009 stats., s. 560.797, 2009 stats., s. 560.798, 2009 stats., s.  
6           560.7995, 2009 stats., and s. 560.96, 2009 stats., on March 6, 2009, plus  
7           \$100,000,000.

8           \*~~0997/P5.24~~SECTION 4006. 238.303 (4) of the statutes is created to read:

9           238.303 (4) SUNSET. No tax benefits may be awarded under ss. 238.301 to  
10          238.306 after June 30, 2015.

11          \*~~1215/P3.505~~SECTION 4007. 238.304 of the statutes is renumbered 235.304,  
12          and 235.304 (intro.) and (1), as renumbered, are amended to read:

13          **235.304 Eligible activities in economically distressed areas and**  
14          **benefiting members of targeted groups.** (intro.) ~~The corporation authority~~ may  
15          authorize a person certified under s. ~~238.301~~ 235.301 (2) to claim additional tax  
16          benefits under s. ~~238.303~~ 235.303 if, after conducting an investigation, the  
17          ~~corporation authority~~ determines any of the following:

18               (1) The person conducts at least one eligible activity in an area designated by  
19               the ~~corporation authority~~ as economically distressed. In designating an area as  
20               economically distressed under this subsection, the ~~corporation authority~~ shall follow  
21               the methodology established by rule under s. ~~238.306~~ 235.306 (2) (e).

22          \*~~1215/P3.506~~SECTION 4008. 238.3045 of the statutes is renumbered  
23          235.3045, and 235.3045 (1) (title), (a), (b) (intro.) and 4. and (c) 1., (2) (a) and (b), (3)  
24          and (4) (a) and (b), as renumbered, are amended to read:

1           235.3045 (1) (title) APPLICATION AND CORPORATION APPROVAL. (a) An applicant  
2 for certification for tax benefits under s. ~~238.301~~ 235.301 may submit with its  
3 application under s. ~~238.301~~ 235.301 (1) an application to the ~~corporation~~ authority  
4 on a form prescribed by the ~~corporation~~ authority to transfer those tax benefits to  
5 another person under this section. The application shall include the name, address,  
6 and tax identification number of the person to whom the applicant intends to  
7 transfer the tax benefits and any other information the ~~corporation~~ authority  
8 requires. The ~~corporation~~ authority shall notify the applicant of the ~~corporation's~~  
9 authority's determination concerning the transfer of tax benefits when the  
10 ~~corporation~~ authority notifies the applicant of the ~~corporation's~~ authority's  
11 certification determination under s. ~~238.301~~ 235.301.

12           (b) (intro.) The ~~corporation~~ authority may approve the transfer of tax benefits  
13 under this section if the ~~corporation~~ authority certifies the applicant under par. (a)  
14 for tax benefits under s. ~~238.301~~ 235.301 and finds that the applicant meets at least  
15 one of the following conditions:

16           4. Intends to expand its operations in this state, and that expansion will result  
17 in the applicant making a significant capital investment in property located in this  
18 state, as determined by the ~~corporation~~ authority.

19           (c) 1. Subject to subd. 2., a person that receives an approval under par. (b) shall  
20 transfer tax benefits in accordance with the terms of the application under par. (a)  
21 after the ~~corporation~~ authority authorizes the person to claim tax benefits under s.  
22 ~~238.303~~ 235.303 (2) and provides the notice of eligibility under s. ~~238.303~~ 235.303 (3).  
23 The notice of eligibility shall contain all relevant information concerning a transfer  
24 of tax benefits under this section. The person to whom tax benefits are transferred  
25 may carry forward, beginning on the date of the notice of eligibility, any unused

1 amount of the value of those tax benefits as provided under the appropriate provision  
2 in ch. 71 or in s. 76.636.

3 (2) (a) If the ~~corporation~~ authority revokes a person's certification for tax  
4 benefits under s. ~~238.305~~ 235.305, and, at the time of revocation, that person has  
5 transferred those tax benefits under this section, that person shall be liable for the  
6 full value of the tax benefits, and the person to whom the tax benefits were  
7 transferred may not claim any tax benefits that were not claimed prior to revocation.

8 (b) The ~~corporation~~ authority shall notify the department of revenue of a  
9 revocation of tax benefits subject to par. (a), including the value of the tax benefits  
10 for which the person is liable.

11 (3) ANNUAL REPORT. Annually, the ~~corporation~~ authority shall submit a report  
12 to the joint committee on finance that provides a detailed assessment of the progress  
13 to date of the program under this section.

14 (4) (a) Except as provided in par. (b), the ~~corporation~~ authority may not  
15 authorize the transfer of tax benefits under this section that total more than  
16 \$15,000,000, and the ~~corporation~~ authority may not authorize the transfer of tax  
17 benefits after 36 months after April 4, 2014.

18 (b) Upon expiration of the 36-month period under par. (a), the ~~corporation~~  
19 authority may continue to authorize the transfer of tax benefits under this section  
20 for up to an additional 36 months, and the ~~corporation~~ authority may authorize the  
21 transfer of up to an additional \$15,000,000 in tax benefits, if the ~~corporation~~  
22 authority determines that a continuation of the program under this section will  
23 promote significant economic development in this state. Before the ~~corporation~~  
24 authority authorizes the transfer of tax benefits under this paragraph, the chief  
25 executive officer of the ~~corporation~~ authority shall notify the joint committee on

## SECTION 4008

1 finance in writing that the ~~corporation~~ authority intends to continue authorizing the  
2 transfer of tax benefits under this section. That notice shall state the reasons  
3 supporting the ~~corporation's~~ authority's determination that the transfer of  
4 additional tax benefits will promote significant economic development in this state.  
5 If, within 14 working days after the date of that notice, the cochairpersons of the  
6 committee do not notify the ~~corporation~~ authority that the committee has scheduled  
7 a meeting to review the ~~corporation's~~ authority's proposed continuation of the  
8 program, the ~~corporation~~ authority may proceed to authorize the transfer of  
9 additional tax benefits under this section. If, within 14 working days after the date  
10 of that notice, the cochairpersons of the committee notify the ~~corporation~~ authority  
11 that the committee has scheduled a meeting to review the proposed continuation of  
12 the program, the ~~corporation~~ authority may proceed to authorize the transfer of  
13 additional tax benefits only upon approval of the committee.

14 \*~~1215/P3.507~~\*SECTION 4009. 238.305 of the statutes is renumbered 235.305,  
15 and 235.305 (intro.), (1) and (2), as renumbered, are amended to read:

16 **235.305 Revocation of certification.** (intro.) The ~~corporation~~ authority  
17 shall revoke the certification of a person who does any of the following:

18 (1) Supplies false or misleading information to obtain certification under s.  
19 ~~238.301~~ 235.301 (2).

20 (2) Supplies false or misleading information to obtain tax benefits under s.  
21 ~~238.303~~ 235.303.

22 \*~~1215/P3.508~~\*SECTION 4010. 238.306 of the statutes is renumbered 235.306,  
23 and 235.306 (intro.), (1) (a) and (b), (2) (intro.), (a), (b), (c), (d), (e) (intro.), (f), (g), (h),  
24 (i) and (k) and (3), as renumbered, are amended to read:

1           **235.306 Responsibilities of the ~~corporation~~ authority.** (intro.) The  
2 ~~corporation~~ authority shall do all of the following:

3           (1) (a) Annually verify information submitted to the department of revenue  
4 under ss. 71.07 (2dy), 71.28 (1dy), 71.47 (1dy), and 76.637 by persons certified under  
5 s. ~~238.301~~ 235.301 (2) and eligible to receive tax benefits under s. ~~238.303~~ 235.303.

6           (b) Notify and obtain written approval from the chief executive officer of the  
7 ~~corporation~~ authority for any certification under sub. (2) (j).

8           (2) ~~RULES~~ POLICIES AND PROCEDURES. (intro.) Establish by ~~rule~~ policies and  
9 procedures all of the following:

10           (a) A schedule of hourly wage ranges to be paid, and health insurance benefits  
11 to be provided, to an employee by a person certified under s. ~~238.301~~ 235.301 (2) and  
12 the corresponding per employee tax benefit for which a person certified under s.  
13 ~~238.301~~ 235.301 (2) may be eligible.

14           (b) A definition of “significant investment of capital” for purposes of s. ~~238.302~~  
15 235.302 (2), together with a corresponding schedule of tax benefits for which a person  
16 who is certified under s. ~~238.301~~ 235.301 (2) and who conducts a project described  
17 in s. ~~238.302~~ 235.302 (2) may be eligible. The ~~corporation~~ authority shall include in  
18 the definition required under this paragraph a schedule of investments that takes  
19 into consideration the size or nature of the business.

20           (c) A definition of “significant investments in the training or reeducation of  
21 employees” for purposes of s. ~~238.302~~ 235.302 (3), together with a corresponding  
22 schedule of tax benefits for which a person who is certified under s. ~~238.301~~ 235.301  
23 (2) and who conducts a project under s. ~~238.302~~ 235.302 (3) may be eligible.

## SECTION 4010

1 (d) A schedule of tax benefits for which a person who is certified under s.  
2 ~~238.301~~ 235.301 (2) and who conducts a project that will result in the location or  
3 retention of a person's corporate headquarters in Wisconsin may be eligible.

4 (e) (intro.) The methodology for designating an area as economically distressed  
5 under s. ~~238.304~~ 235.304 (1). The methodology under this paragraph shall require  
6 the ~~corporation~~ authority to consider the most current data available for the area and  
7 for the state on the following indicators:

8 (f) A schedule of additional tax benefits for which a person who is certified  
9 under s. ~~238.301~~ 235.301 (2) and who conducts an eligible activity described under  
10 s. ~~238.304~~ 235.304 may be eligible.

11 (g) Reporting requirements, minimum benchmarks, and outcomes expected of  
12 a person certified under s. ~~238.301~~ 235.301 (2) before that person may receive tax  
13 benefits under s. ~~238.303~~ 235.303.

14 (h) Policies, criteria, and methodology for allocating a portion of the tax benefits  
15 available under s. ~~238.303~~ 235.303 to rural areas.

16 (i) Policies, criteria, and methodology for allocating a portion of the tax benefits  
17 available under s. ~~238.303~~ 235.303 to small businesses.

18 (k) Procedures for implementing ss. ~~238.301 to 238.306~~ 235.301 to 235.306.

19 **(3) REPORTING.** Annually, 6 months after the report has been submitted under  
20 s. ~~238.07~~ 235.016 (2), submit to the joint legislative audit committee and to the  
21 appropriate standing committees of the legislature under s. 13.172 (3) a  
22 comprehensive report assessing the program under ss. ~~238.301 to 238.306~~ 235.301  
23 to 235.306. The report under this subsection shall update the applicable information  
24 provided in the report under s. ~~238.07~~ 235.016 (2).

1           \*~~1215/P3.509~~SECTION 4011. 238.31 of the statutes is renumbered 235.31,  
2           and 235.31 (1) (intro.), (ac), (am), (b), (d) and (e) (intro.), 4. a. and d., (1m) (intro.) and  
3           (h), (2) and (3) (intro.), as renumbered, are amended to read:

4           235.31 (1) (intro.) The ~~corporation~~ authority may designate an area as a  
5           development zone if all of the following apply:

6           (ac) The ~~corporation~~ authority has invited a local governing body to nominate  
7           the area under s. ~~238.315~~ 235.315.

8           (am) A local governing body nominates the area as described in s. ~~238.32~~  
9           235.32.

10          (b) The ~~corporation~~ authority has evaluated the local governing body's  
11          application as described in s. ~~238.325~~ 235.325.

12          (d) The area meets the applicable requirements under s. ~~238.335~~ 235.335.

13          (e) (intro.) The ~~corporation~~ authority determines all of the following:

14           4. a. The unemployment rate in the area is higher than the state average for  
15           the 18 months immediately preceding the date on which the application under s.  
16           ~~238.32~~ 235.32 (2) or (3) was submitted to the ~~corporation~~ authority.

17           d. In the 36 months immediately preceding the date on which the application  
18           under s. ~~238.32~~ 235.32 (2) or (3) was submitted to the ~~corporation~~ authority, a number  
19           of workers in the area were permanently laid off by their employer or became  
20           unemployed as a result of a business action subject to s. 109.07 (1m).

21           (1m) (intro.) In making a determination under sub. (1) (e), the ~~corporation~~  
22           authority shall consider all of the following:

23           (h) Any other factors that the ~~corporation~~ authority considers relevant.

1           (2) In determining whether an area meets the requirements under sub. (1) (e)  
2 or s. ~~238.335~~ 235.335, the ~~corporation~~ authority may rely on any data provided by the  
3 local governing body that the ~~corporation~~ authority determines is relevant.

4           (3) (intro.) The ~~corporation~~ authority shall do all of the following:

5           \*~~1215/P3.510~~\*SECTION 4012. 238.315 of the statutes is renumbered 235.315  
6 and amended to read:

7           **235.315 Invitation to nominate area.** If the ~~corporation~~ authority  
8 determines that an area has experienced or is about to experience economic distress,  
9 the ~~corporation~~ authority may invite local governing bodies in the area to nominate  
10 the area as a development zone.

11           \*~~1215/P3.511~~\*SECTION 4013. 238.32 of the statutes is renumbered 235.32,  
12 and 235.32 (1) (intro.), (2) (intro.), (c), (d) and (i), (3) and (5), as renumbered, are  
13 amended to read:

14           235.32 (1) (intro.) A local governing body may nominate an area as a  
15 development zone, if the ~~corporation~~ authority has invited the governing body to  
16 nominate the area under s. ~~238.315~~ 235.315 and if the governing body does all of the  
17 following:

18           (2) (intro.) A local governing body may nominate the area as a development  
19 zone by submitting an application to the ~~corporation~~ authority in a form prescribed  
20 by the ~~corporation~~ authority. The application shall include all of the following:

21           (c) Evidence that the area meets at least 3 of the criteria under s. ~~238.31~~ 235.31  
22 (1) (e) 4.

23           (d) Evidence that the area meets the applicable requirements of s. ~~238.335~~  
24 235.335.

25           (i) Any other information required by the ~~corporation~~ authority.



1           (3) Two or more local governing bodies may submit a joint application  
2 nominating an area as a development zone, subject to s. ~~238.335~~ 235.335 (2), if each  
3 local governing body complies with subs. (1) and (2).

4           (5) The ~~corporation~~ authority may permit a local governing body to revise an  
5 application that the ~~corporation~~ authority determines is inadequate or incomplete.

6           \*~~-1215/P3.512~~\*SECTION 4014. 238.325 of the statutes is renumbered 235.325  
7 and amended to read:

8           **235.325 Evaluation by ~~corporation~~ authority.** (1) The ~~corporation~~  
9 authority shall evaluate applications received under s. ~~238.32~~ 235.32 (2) and (3).

10           (2) Subject to s. ~~238.335~~ 235.335 (5), the ~~corporation~~ authority may reduce the  
11 size of an area nominated as a development zone, if the ~~corporation~~ authority  
12 determines the boundaries as proposed by the local governing body in an application  
13 under s. ~~238.32~~ 235.32 (2) or (3) are inconsistent with the purpose of the development  
14 zone program. Any nominated area which is reduced under this subsection need not  
15 comply with s. ~~238.335~~ 235.335 (1) and (4).

16           (3) After evaluating an application submitted under s. ~~238.32~~ 235.32 (2) or (3),  
17 the ~~corporation~~ authority may approve the application, subject to any reduction in  
18 the size of the nominated area under sub. (2). If the ~~corporation~~ authority approves  
19 the application, the ~~corporation~~ authority shall designate the area as a development  
20 zone, subject to s. ~~238.31~~ 235.31, and notify the local governing body.

21           \*~~-1215/P3.513~~\*SECTION 4015. 238.335 of the statutes is renumbered 235.335,  
22 and 235.335 (6) (a) 2. and (c) and (7), as renumbered, are amended to read:

23           235.335 (6) (a) 2. Each area meets at least 3 of the criteria listed in s. ~~238.31~~  
24 235.31 (1) (e) 4.

**SECTION 4015**

1 (c) If an application is submitted by the governing body of a county under s.  
2 ~~238.32~~ 235.32 (2) or (3), up to 4 separate areas may be nominated or designated as  
3 one development zone, if par. (a) 1. to 3. applies.

4 (7) The ~~corporation~~ authority may waive the requirements of this section in a  
5 particular case, if the ~~corporation~~ authority determines that application of the  
6 requirement is impractical with respect to a particular development zone.

7 **\*-1215/P3.514\*SECTION 4016.** 238.34 of the statutes is renumbered 235.34,  
8 and 235.34 (1), (2), (3) (intro.) and (a), (4), (5) and (6), as renumbered, are amended  
9 to read:

10 235.34 (1) Except as provided under sub. (6), at any time after a development  
11 zone is designated by the ~~corporation~~ authority, a local governing body may submit  
12 an application to change the boundaries of the development zone. If the boundary  
13 change reduces the size of a development zone, the local governing body shall explain  
14 why the area excluded should no longer be in a development zone. The ~~corporation~~  
15 authority may require the local governing body to submit additional information.

16 (2) The ~~corporation~~ authority may approve an application for a boundary  
17 change if the development zone, as affected by the boundary changes, meets the  
18 applicable requirements of s. ~~238.335~~ 235.335 and 3 of the criteria under s. ~~238.31~~  
19 235.31 (1) (e) 4.

20 (3) (intro.) If the ~~corporation~~ authority approves an application for a boundary  
21 change under sub. (2), it shall do all of the following:

22 (a) Redetermine the limit on the tax benefits for the development zone  
23 established under s. ~~238.345~~ 235.345 (2) (a).

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

4           (5) No change in the boundaries of a development zone may affect the duration  
5 of an area as a development zone under s. ~~238.345~~ 235.345 (1) (a). The ~~corporation~~  
6 authority may consider a change in the boundary of a development zone when  
7 evaluating an application for an extension of the designation of an area as a  
8 development zone under s. ~~238.345~~ 235.345 (1) (b).

9           (6) The ~~corporation~~ authority may not accept any applications under sub. (1)  
10 to change the boundaries of a development zone designated under s. ~~238.31~~ 235.31  
11 on or after March 6, 2009.

12           \***-1215/P3.515**\*SECTION 4017. 238.345 of the statutes is renumbered 235.345,  
13 and 235.345 (1) (a) and (b), (2) (a), (am), (b), (c) 1. and 2. and (d) and (3) (intro.), (a)  
14 and (b), as renumbered, are amended to read:

15           235.345 (1) (a) The designation of an area as a development zone shall be  
16 effective for 240 months, beginning on the day the ~~corporation~~ authority notifies the  
17 local governing body under s. ~~238.325~~ 235.325 (3) of the designation.

18           (b) The local governing body may apply to the ~~corporation~~ authority for one  
19 60-month extension of the designation. The ~~corporation~~ authority shall adopt rules  
20 policies and procedures establishing criteria for approving an extension of a  
21 designation of an area as a development zone under this subsection. No applications  
22 may be accepted by the ~~corporation~~ authority under this paragraph on or after March  
23 6, 2009.

1           (2) (a) When the ~~corporation~~ authority designates a development zone under  
2 s. ~~238.31~~ 235.31, it shall establish a limit for tax benefits for the development zone  
3 determined by allocating to the development zone a portion of \$38,155,000.

4           (am) Notwithstanding par. (a), the ~~corporation~~ authority may increase the  
5 established limit for tax benefits for a development zone. The ~~corporation~~ authority  
6 may not increase the limit for tax benefits established for any development zone  
7 designated under s. ~~238.31~~ 235.31 on or after March 6, 2009.

8           (b) Annually the ~~corporation~~ authority shall estimate the amount of forgone  
9 state revenue because of tax benefits claimed by persons in each development zone.

10           (c) 1. Ninety days after the day on which the ~~corporation~~ authority determines  
11 that the forgone tax revenues under par. (b) will equal or exceed the limit for the  
12 development zone established under par. (a) or (am).

13           2. The day that the ~~corporation~~ authority withdraws its designation of an area  
14 as a development zone under sub. (3).

15           (d) The ~~corporation~~ authority shall immediately notify the local governing body  
16 of a change in the expiration date of the development zone under par. (c).

17           (3) (intro.) The ~~corporation~~ authority may withdraw the designation of an area  
18 as a development zone if any of the following applies:

19           (a) No person is certified as eligible to receive tax benefits under s. ~~238.365~~  
20 235.365 (3) during the 12-month period beginning on the day the area is designated  
21 as a development zone and the ~~corporation~~ authority determines that the local  
22 governing body that nominated the zone is not in compliance with s. ~~238.363~~ 235.363.

23           (b) No person is certified as eligible to receive tax benefits under s. ~~238.365~~  
24 235.365 (3) during the 24-month period beginning on the day the area is designated  
25 a development zone.

1           \*~~1215/P3.516~~\***SECTION 4018.** 238.35 of the statutes is renumbered 235.35,  
2 and 235.35 (intro.), (6), (7), (8) and (10), as renumbered, are amended to read:

3           **235.35 Additional duties of the ~~corporation~~ authority.** (intro.) The  
4 ~~corporation~~ authority shall do all of the following:

5           **(6)** Notify University of Wisconsin System Authority small business  
6 development centers, the Wisconsin housing and development centers, the central  
7 administration of all University of Wisconsin System Authority campuses and  
8 regional planning commissions about the development zone program and encourage  
9 those entities to provide advice to the ~~corporation~~ authority or local governing bodies  
10 on ways to improve the development zone program.

      \*\*\*\*NOTE: This is reconciled s. 238.35 (6). This SECTION has been affected by drafts  
with the following LRB numbers: -0971/P4 and -1215/P2.

11           **(7)** Prepare forms for the certification described under s. ~~238.365~~ 235.365 (5).

12           **(8)** Annually verify information submitted to the ~~corporation~~ authority under  
13 s. 71.07 (2dx), 71.28 (1dx), 71.47 (1dx), or 76.636.

14           **(10)** Enter into an agreement with the local governing body of a 1st class city  
15 where a development zone is designated under s. ~~238.31~~ 235.31 (3) (c) 1. to provide  
16 efficient administration of the development zone program within the development  
17 zone.

18           \*~~1215/P3.517~~\***SECTION 4019.** 238.363 of the statutes is renumbered 235.363,  
19 and 235.363 (1) (intro.) and (c) and (4), as renumbered, are amended to read:

20           **235.363 (1)** (intro.) If an area nominated by a local governing body is designated  
21 as a development zone under s. ~~238.31~~ 235.31, the local governing body shall do all  
22 of the following:

## SECTION 4019

1 (c) Assist the ~~corporation~~ authority in the administration of the development  
2 zone program.

3 (4) The local governing body of a 1st class city where a development zone is  
4 designated under s. ~~238.31~~ 235.31 (3) (c) 1. shall enter into an agreement with the  
5 ~~corporation~~ authority to provide efficient administration of the development zone  
6 program within the development zone.

7 \*~~1215/P3.518~~\*SECTION 4020. 238.365 of the statutes is renumbered 235.365,  
8 and 235.365 (intro.), (2), (3) (intro.), (b) and (j) and (5) (g) and (h), as renumbered, are  
9 amended to read:

10 **235.365 Certification for tax benefits.** (intro.) The ~~corporation~~ authority  
11 shall do all of the following:

12 (2) Determine whether a person applying for tax benefits engages or will  
13 engage in economic activity that violates s. ~~238.38~~ 235.38 (1).

14 (3) (intro.) Subject to s. ~~238.38~~ 235.38, certify persons who are eligible to claim  
15 tax benefits while an area is designated as a development zone, according to the  
16 following criteria:

17 (b) The person's commitment not to engage in economic activity that violates  
18 s. ~~238.38~~ 235.38 (1).

19 (j) Any other criteria established under ~~rules~~ policies and procedures adopted  
20 by the ~~corporation~~ authority.

21 (5) (g) The limit under s. ~~238.368~~ 235.368 on tax benefits the person may claim  
22 while an area is designated as a development zone.

23 (h) Other information required by the ~~corporation~~ authority or the department  
24 of revenue.

1           \*~~1215/P3.519~~**SECTION 4021.** 238.368 of the statutes is renumbered 235.368,  
2           and 235.368 (1) (a) and (b) (intro.), 1. and 2., (2) (intro.) and (b) and (3) (a) (intro.) and  
3           1. and (b), as renumbered, are amended to read:

4           235.368 (1) (a) The ~~corporation~~ authority shall establish a limit on the  
5           maximum amount of tax benefits a person certified under s. ~~238.365~~ 235.365 (3) may  
6           claim while an area is designated as a development zone.

7           (b) (intro.) When establishing a limit on tax benefits under par. (a), the  
8           ~~corporation~~ authority shall do all of the following:

9           1. Consider all of the criteria described in s. ~~238.365~~ 235.365 (3) (a) to (e).

10          2. Establish a limit which does not greatly exceed a recommended limit,  
11          established under ~~rules policies and procedures~~ adopted by the ~~corporation~~ authority  
12          based on the cost, number and types of full-time jobs that will be created, retained,  
13          or upgraded, including full-time jobs available to members of the targeted  
14          population, as a result of the economic activity of the person certified under s.  
15          ~~238.365~~ 235.365 (3).

16          (2) (intro.) The ~~corporation~~ authority may, upon request, increase a limit on tax  
17          benefits established under sub. (1) if the ~~corporation~~ authority does all of the  
18          following:

19          (b) Revises the certification required under s. ~~238.365~~ 235.365 (5) and provides  
20          a copy of the revised form to the department of revenue and the person whose limit  
21          is increased under this subsection.

22          (3) (a) (intro.) The ~~corporation~~ authority may reduce a limit established under  
23          sub. (1) or (2) if the ~~corporation~~ authority determines that any of the following  
24          applies:

## SECTION 4021

1           1. The limit is not consistent with the criteria listed under s. ~~238.365~~ 235.365  
2 (3) (a) to (e).

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

6           \*~~1215/P3.520~~\*SECTION 4022. 238.37 of the statutes is renumbered 235.37,  
7 and 235.37 (1) (intro.) and (b) and (2), as renumbered, are amended to read:

8           235.37 (1) (intro.) The ~~corporation~~ authority shall revoke the certification of a  
9 person certified under s. ~~238.365~~ 235.365 (3) if the person does any of the following:

10           (b) Becomes subject to revocation under s. ~~238.38~~ 235.38 (1).

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

13           \*~~1215/P3.521~~\*SECTION 4023. 238.38 of the statutes is renumbered 235.38,  
14 and 235.38 (1) (intro.), (1m), (2) (intro.) and (a) and (3) (a) and (b), as renumbered,  
15 are amended to read:

16           235.38 (1) (intro.) Except as provided in subs. (2) and (3), no person may be  
17 certified under s. ~~238.365~~ 235.365 (3), or a person's certification may be revoked  
18 under s. ~~238.37~~ 235.37, if the proposed new business, expansion of an existing  
19 business, or other proposed economic activity in a development zone would do or does  
20 any of the following:

21           (1m) No person may be certified under s. ~~238.365~~ 235.365 (3) on or after March  
22 6, 2009.

23           (2) (intro.) Subsection (1) does not apply if, after a hearing, the ~~corporation~~  
24 authority, or the local governing body under sub. (3) (a), determines that any of the  
25 following applies:



1 (a) The total number of full-time jobs provided by the person in this state would  
2 be reduced if the person were not certified under s. ~~238.365~~ 235.365 (3) or if the  
3 person's certification were revoked.

4 (3) (a) Except as provided in pars. (b) and (c), if the economic activity for which  
5 a person is seeking certification under s. ~~238.365~~ 235.365 (3) is the relocation of a  
6 business into a development zone from a location that is outside the development  
7 zone but within the limits of a city, village, town, or federally recognized American  
8 Indian reservation in which that development zone is located, the local governing  
9 body that nominated that area as a development zone under s. ~~238.32~~ 235.32 shall  
10 determine whether sub. (2) (a) or (b) applies.

11 (b) Only the ~~corporation~~ authority may determine whether sub. (2) (a) or (b)  
12 applies to a business relocation described in par. (a) if the business relocation would  
13 likely result in the loss of full-time jobs at or transfer of employees from a business  
14 location that is in this state but outside the limits of any city, village, town, or  
15 federally recognized American Indian reservation in which the development zone is  
16 located.

17 \*~~1215/P3.522~~\*SECTION 4024. 238.385 of the statutes is renumbered 235.385,  
18 and 235.385 (1) (intro.) and (bm) and (2) (intro.), (b) and (c), as renumbered, are  
19 amended to read:

20 235.385 (1) (intro.) For the development zone program under ss. ~~238.30~~ 235.30  
21 and ~~238.31 to 238.38~~ 235.31 to 235.38, the development opportunity zone program  
22 under s. ~~238.395~~ 235.395, and the enterprise development zone program under s.  
23 ~~238.397~~ 235.397, the ~~corporation~~ authority shall adopt rules policies and procedures  
24 that further define a person's eligibility for tax benefits. The rules policies and  
25 procedures shall do at least all of the following:

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

5 (2) (intro.) The ~~corporation~~ authority may by rule specify circumstances under  
6 which the ~~corporation~~ authority may grant exceptions to any of the following:

7 (b) The requirement under ss. ~~238.30~~ 235.30 (2m) and ~~238.397~~ 235.397 (1) (am)  
8 that an individual's pay must equal at least 150% of the federal minimum wage.

9 (c) The requirement under ss. ~~238.30~~ 235.30 (2m) and ~~238.397~~ 235.397 (1) (am)  
10 that an individual's position must be regular, nonseasonal, and full-time and that  
11 the individual must be required to work at least 2,080 hours per year, including paid  
12 leave and holidays.

13 \*~~1215/P3.523~~\*SECTION 4025. 238.395 of the statutes is renumbered 235.395,  
14 and 235.395 (1) (a), (b), (c), (d), (e), (f), (g), (h) and (i), (2) (c), (d) 1. and 2. and (e) 1.,  
15 2. and 3., (3) (a) 1., 2., 3. and 4., (b) 9., (c) and (d), (4) (a) (intro.) and (b) and (5) (a)  
16 (intro.), 2. and 3., (b), (c), (d), (e) (intro.) and 3. and (f), as renumbered, are amended  
17 to read:

18 235.395 (1) (a) An area in the city of Beloit, the legal description of which is  
19 provided to the ~~corporation~~ authority by the local governing body of the city of Beloit.

20 (b) An area in the city of West Allis, the legal description of which is provided  
21 to the ~~corporation~~ authority by the local governing body of the city of West Allis.

22 (c) An area in the city of Eau Claire, the legal description of which is provided  
23 to the ~~corporation~~ authority by the local governing body of the city of Eau Claire.

24 (d) An area in the city of Kenosha, the legal description of which is provided to  
25 the ~~corporation~~ authority by the local governing body of the city of Kenosha.

1 (e) An area in the city of Milwaukee, the legal description of which is provided  
2 to the ~~corporation~~ authority by the local governing body of the city of Milwaukee.

3 (f) For the Gateway Project, an area in the city of Beloit, the legal description  
4 of which is provided to the ~~corporation~~ authority by the local governing body of the  
5 city of Beloit.

6 (g) An area in the city of Janesville, the legal description of which is provided  
7 to the ~~corporation~~ authority by the local governing body of the city of Janesville.

8 (h) An area in the city of Kenosha, the legal description of which is provided to  
9 the ~~corporation~~ authority by the local governing body of the city of Kenosha.

10 (i) An area in the city of Beloit, the legal description of which is provided to the  
11 ~~corporation~~ authority by the local governing body of the city of Beloit.

12 (2) (c) Annually, the ~~corporation~~ authority shall estimate the amount of forgone  
13 state revenue because of tax benefits claimed by persons in each development  
14 opportunity zone.

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

19 2. The ~~corporation~~ authority shall immediately notify the local governing body  
20 of the city in which the development opportunity zone is located of a change in the  
21 expiration date of the development opportunity zone under this paragraph.

22 (e) 1. The ~~corporation~~ authority may extend the designation of an area under  
23 sub. (1) (g) as a development opportunity zone for an additional 60 months if the  
24 ~~corporation~~ authority determines that an extension under this subdivision would  
25 support economic development within the city. If the ~~corporation~~ authority extends

## SECTION 4025

1 the designation of the area as a development opportunity zone, the limit for tax  
2 benefits for the development opportunity zone under sub. (1) (g) is increased by  
3 \$5,000,000.

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

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

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

23 2. Any person that is conducting or that intends to conduct economic activity  
24 in a development opportunity zone under sub. (1) (c) and that, in conjunction with  
25 the local governing body of the city in which the development opportunity zone is

1 located, submits a project plan as described in par. (b) to the ~~corporation~~ authority  
2 no later than 6 months after April 28, 1995, shall be entitled to claim tax benefits  
3 while the area is designated as a development opportunity zone.

4 3. Any person that is conducting or that intends to conduct economic activity  
5 in a development opportunity zone under sub. (1) (d) and that, in conjunction with  
6 the local governing body of the city in which the development opportunity zone is  
7 located, submits a project plan as described in par. (b) to the ~~corporation~~ authority  
8 no later than July 1, 2000, shall be entitled to claim tax benefits while the area is  
9 designated as a development opportunity zone.

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

16 (b) 9. Other information required by the ~~corporation~~ authority or the  
17 department of revenue.

18 (c) The ~~corporation~~ authority shall notify the department of revenue of all  
19 persons entitled to claim tax benefits under this subsection.

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

\*\*\*\*NOTE: This is reconciled s. 235.395 (3) (d). This SECTION has been affected by  
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

1           (4) (a) (intro.) The ~~corporation~~ authority shall revoke the entitlement of a  
2 person to claim tax benefits under sub. (3) if the person does any of the following:

3           (b) The ~~corporation~~ authority shall notify the department of revenue within 30  
4 days after revoking an entitlement under par. (a).

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

9           2. The ~~corporation~~ authority determines that the economic activity of the other  
10 person under subd. 1. would not have occurred but for the involvement of the person  
11 to be certified for tax benefits under this subsection.

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

15           (b) A person intending to claim tax benefits under this subsection shall submit  
16 to the ~~corporation~~ authority an application, in the form required by the ~~corporation~~  
17 authority, containing information required by the ~~corporation~~ authority and by the  
18 department of revenue.

19           (c) The ~~corporation~~ authority shall notify the department of revenue of all  
20 persons certified to claim tax benefits under this subsection.

21           (d) The ~~corporation~~ authority annually shall verify information submitted to  
22 the ~~corporation~~ authority under s. 71.07 (2dm) or (2dx), 71.28 (1dm) or (1dx), 71.47  
23 (1dm) or (1dx), or 76.636.

24           (e) (intro.) The ~~corporation~~ authority shall revoke the entitlement of a person  
25 to claim tax benefits under this subsection if the person does any of the following:

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

3           (f) The ~~corporation~~ authority shall notify the department of revenue within 30  
4 days after revoking an entitlement under par. (e).

5           \*~~1215/P3.524~~\*SECTION 4026. 238.397 of the statutes is renumbered 235.397,  
6 and 235.397 (1) (am), (c) and (d), (2) (a) (intro.) and 4. a. and d., (b) (intro.) and 8., (bg)  
7 (intro.), (br) (intro.), (c), (d) and (e), (3) (a), (b) 11. and (c), (4) (a), (c), (d) and (g), (5)  
8 (a), (b) and (d) 1. and 2. and (6) (a) (intro.) and (b), as renumbered, are amended to  
9 read:

10           235.397 (1) (am) “Full-time job” has the meaning given in s. ~~238.30~~ 235.30  
11 (2m).

12           (c) “Target population” has the meaning given in s. ~~238.30~~ 235.30 (6).

13           (d) “Tax benefits” has the meaning given in s. ~~238.30~~ 235.30 (7).

14           (2) (a) (intro.) Subject to pars. (c), (d), and (e), the ~~corporation~~ authority may  
15 designate an area as an enterprise development zone for a project if the ~~corporation~~  
16 authority determines all of the following:

17           4. a. The unemployment rate in the area is higher than the state average for  
18 the 18 months immediately preceding the date on which the application under sub.  
19 (3) was submitted to the ~~corporation~~ authority.

20           d. In the 36 months immediately preceding the date on which the application  
21 under sub. (3) was submitted to the ~~corporation~~ authority, a number of workers in  
22 the area were permanently laid off by their employer or became unemployed as a  
23 result of a business action subject to s. 109.07 (1m).

24           (b) (intro.) In making a determination under par. (a), the ~~corporation~~ authority  
25 shall consider all of the following:

1           8. Any other factors that the ~~corporation~~ authority considers relevant.

2           (bg) (intro.) Notwithstanding par. (a) and subject to pars. (c), (d), and (e), the  
3 ~~corporation~~ authority may designate an area as an enterprise development zone for  
4 a project if the ~~corporation~~ authority determines all of the following:

5           (br) (intro.) In making a determination under par. (bg), the ~~corporation~~  
6 authority shall consider all of the following:

7           (c) The ~~corporation~~ authority may not designate as an enterprise development  
8 zone, or as any part of an enterprise development zone, an area that is located within  
9 the boundaries of an area that is designated as a development opportunity zone  
10 under s. ~~238.395~~ 235.395, the designation of which is in effect.

11           (d) The ~~corporation~~ authority may not designate more than 98 enterprise  
12 development zones unless the ~~corporation~~ authority obtains the approval of the joint  
13 committee on finance to do so. Of the enterprise development zones that the  
14 ~~corporation~~ authority designates, at least 10 shall be designated under par. (bg).

15           (e) The ~~corporation~~ authority may not designate any area as an enterprise  
16 development zone on or after March 6, 2009.

17           **(3)** (a) A person that conducts or that intends to conduct a project and that  
18 desires to have the area in which the project is or is to be conducted designated as  
19 an enterprise development zone for the purpose of claiming tax benefits may submit  
20 to the ~~corporation~~ authority an application and a project plan.

21           (b) 11. Any other information required by the ~~corporation~~ authority or the  
22 department of revenue.

23           (c) The ~~corporation~~ authority may not accept or approve any applications or  
24 project plans submitted under par. (a) on or after March 6, 2009.



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

6           (c) When the ~~corporation~~ authority designates an area as an enterprise  
7 development zone for a project, the ~~corporation~~ authority shall notify the governing  
8 body of any city, village, town, or federally recognized American Indian tribe or band  
9 in which the area is located of the area's designation.

10          (d) The ~~corporation~~ authority shall notify the department of revenue of all  
11 persons entitled to claim tax benefits under this section, except that the ~~corporation~~  
12 authority shall notify the office of the commissioner of insurance of all persons  
13 entitled to claim the credit under s. 76.636.

14          (g) The ~~corporation~~ authority annually shall verify information submitted to  
15 the ~~corporation~~ authority under s. 71.07 (2dx), 71.28 (1dx), 71.47 (1dx), or 76.636.

16          (5) (a) When the ~~corporation~~ authority designates an area as an enterprise  
17 development zone under this section, the ~~corporation~~ authority shall specify the  
18 length of time, not to exceed 84 months, that the designation is effective, subject to  
19 par. (d) and sub. (6).

20          (b) When the ~~corporation~~ authority designates an area as an enterprise  
21 development zone under this section, the ~~corporation~~ authority shall establish a  
22 limit, not to exceed \$3,000,000, for tax benefits for the enterprise development zone.

23          (d) 1. Notwithstanding the length of time specified by the ~~corporation~~ authority  
24 under par. (a), the designation of an area as an enterprise development zone shall  
25 expire 90 days after the day on which the ~~corporation~~ authority determines that the

## SECTION 4026

1 forgone tax revenues under par. (c) will equal or exceed the limit established for the  
2 enterprise development zone.

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

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

11 (b) The ~~corporation~~ authority shall notify the department of revenue within 30  
12 days after revoking an entitlement under par. (a).

13 \*~~1215/P3.525~~\*SECTION 4027. 238.398 of the statutes is renumbered 235.398,  
14 and 235.398 (2) (a) and (b), (3) (a) and (b), (4) (a) (intro.) and (b) and (5) (intro.) and  
15 (e), as renumbered, are amended to read:

16 235.398 (2) (a) Except as provided under par. (c), the ~~corporation~~ authority may  
17 designate one area in the state as an agricultural development zone. The area must  
18 be located in a rural municipality. An agricultural business that is located in an  
19 agricultural development zone and that is certified by the ~~corporation~~ authority  
20 under sub. (3) is eligible for tax benefits as provided in sub. (3).

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

1     235.3995 (3) (b), to agricultural development zones for which the \$5,000,000  
2     maximum allocation is insufficient. The ~~corporation~~ authority may change the  
3     boundaries of an agricultural development zone during the time that its designation  
4     is in effect. A change in the boundaries of an agricultural development zone does not  
5     affect the duration of the designation of the area or the maximum tax benefit amount  
6     that may be claimed in the agricultural development zone.

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

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

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

21            (b) The ~~corporation~~ authority shall annually verify information submitted to  
22    the ~~corporation~~ authority under s. 71.07 (2dm) or (2dx), 71.28 (1dm) or (1dx), 71.47  
23    (1dm) or (1dx), or 76.636.

## SECTION 4027

1           (5) (intro.) The ~~corporation~~ authority shall adopt ~~rules policies and procedures~~  
2 for the operation of this section, including ~~rules policies and procedures~~ related to all  
3 of the following:

4           (e) The exchange of information between the ~~corporation~~ authority and the  
5 department of revenue.

6           \***-1215/P3.526**\*SECTION 4028. 238.399 of the statutes, as affected by 2015  
7 Wisconsin Act ... (this act), is renumbered 235.399, and 235.399 (1) (am) 2. (intro.),  
8 (3) (a), (b) (intro.), (bm), (c) and (d), (5) (intro.), (b), (c) 1. a. and b. and 2. b. and c., (d)  
9 1. and (e), (5m) and (6) (a), (b) (intro.), (c), (d), (e), (f) and (g) (intro.) and 1. (intro.),  
10 as renumbered, are amended to read:

11           235.399 (1) (am) 2. (intro.) The ~~corporation~~ authority may grant exceptions to  
12 the requirement under subd. 1. that a full-time employee means an individual who,  
13 as a condition of employment, is required to work at least 2,080 hours per year if all  
14 of the following apply:

15           (3) (a) The ~~corporation~~ authority may designate not more than 30 enterprise  
16 zones.

\*\*\*\*NOTE: This is reconciled s. 238.399 (3) (a). This SECTION has been affected by  
drafts with the following LRB numbers: -0364/P4 and -1215/P4.

17           (b) (intro.) In determining whether to designate an area under par. (a), the  
18 ~~corporation~~ authority shall consider all of the following:

19           (bm) The ~~corporation~~ authority shall specify whether an enterprise zone  
20 designated under par. (a) is located in a tier I county or municipality or a tier II county  
21 or municipality.

22           (c) The ~~corporation~~ authority shall, to the extent possible, give preference to the  
23 greatest economic need.

1 (d) Notwithstanding pars. (b) and (c), the ~~corporation~~ authority shall designate  
2 as enterprise zones at least 3 areas comprising political subdivisions whose  
3 populations total less than 5,000 and at least 2 areas comprising political  
4 subdivisions whose populations total 5,000 or more but less than 30,000. In  
5 designating an enterprise zone under this paragraph, the ~~corporation~~ authority may  
6 consider indicators of an area's economic need and the effect of designation on other  
7 economic development activities.

8 (5) CERTIFICATION. (intro.) The ~~corporation~~ authority may certify for tax  
9 benefits any of the following:

10 (b) A business that relocates to an enterprise zone from outside this state, if the  
11 business offers compensation and benefits to its employees working in the zone for  
12 the same type of work that are at least as favorable as those offered to its employees  
13 working outside the zone, as determined by the ~~corporation~~ authority.

14 (c) 1. a. The business enters into an agreement with the ~~corporation~~ authority  
15 to claim tax benefits only for years during which the business maintains the  
16 increased level of personnel.

17 b. The business offers compensation and benefits for the same type of work to  
18 its employees working in the enterprise zone that are at least as favorable as those  
19 offered to its employees working in this state but outside the zone, as determined by  
20 the ~~corporation~~ authority.

21 2. b. The business enters into an agreement with the ~~corporation~~ authority to  
22 claim tax benefits only for years during which the business maintains the capital  
23 investment.

24 c. The business offers compensation and benefits for the same type of work to  
25 its employees working in the zone that are at least as favorable as those offered to

## SECTION 4028

1 its employees working in this state but outside the zone, as determined by the  
2 corporation authority.

3 (d) 1. The business is a manufacturer with a significant supply chain in the  
4 state, as determined by the corporation authority.

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

8 **(5m)** ADDITIONAL TAX BENEFITS FOR SIGNIFICANT CAPITAL EXPENDITURES. If the  
9 corporation authority determines that a business certified under sub. (5) makes a  
10 significant capital expenditure in the enterprise zone, the corporation authority may  
11 certify the business to receive additional tax benefits in an amount to be determined  
12 by the corporation authority, but not exceeding 10 percent of the business' capital  
13 expenditures. The corporation authority shall, in a manner determined by the  
14 corporation authority, allocate the tax benefits a business is certified to receive under  
15 this subsection over the remainder of the time limit of the enterprise zone under sub.  
16 (4).

17 **(6)** (a) The corporation authority shall notify the department of revenue when  
18 the corporation authority certifies a business to receive tax benefits.

19 (b) (intro.) The corporation authority shall revoke a certification under sub. (5)  
20 if the business does any of the following:

21 (c) The corporation authority shall notify the department of revenue within 30  
22 days of a revocation under par. (b).

23 (d) The corporation authority may require a business to repay any tax benefits  
24 the business claims for a year in which the business failed to maintain employment

1 levels or a significant capital investment in property required by an agreement under  
2 sub. (5) (c).

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

6 (f) The ~~corporation~~ authority shall annually verify the information submitted  
7 to the ~~corporation~~ authority under ss. 71.07 (3w), 71.28 (3w), or 71.47 (3w).

8 (g) (intro.) The ~~corporation~~ authority shall adopt policies and procedures  
9 specifying all of the following:

10 1. (intro.) The definitions of a tier I county or municipality and a tier II county  
11 or municipality. The ~~corporation~~ authority may consider all of the following  
12 information when establishing the definitions required under this subdivision:

13 \*~~0364/P4.1~~\*SECTION 4029. 238.399 (3) (a) of the statutes is amended to read:

14 238.399 (3) (a) The corporation may designate not more than ~~20~~ 30 enterprise  
15 zones.

16 \*~~1215/P3.527~~\*SECTION 4030. 238.3995 of the statutes is renumbered  
17 235.3995, and 235.3995 (1) (b) and (c), (2) (a) (intro.) and 4., (b) (intro.) and 8., (c) 1.  
18 and 2. and (d), (3) (a), (b), (c) and (d) 1. and 2., (4) (a) (intro.) and 10., (am), (ar), (b)  
19 1., (c) (intro.) and (d) and (5), as renumbered, are amended to read:

20 235.3995 (1) (b) “Full-time job” has the meaning given in s. ~~238.30~~ 235.30 (2m).

21 (c) “Target population” has the meaning given in s. ~~238.30~~ 235.30 (6).

22 (2) (a) (intro.) Subject to pars. (c) and (e), the ~~corporation~~ authority may  
23 designate an area as an airport development zone if the ~~corporation~~ authority  
24 determines all of the following:

## SECTION 4030

1           4. That the airport development project is not likely to occur or continue  
2 without the ~~corporation~~ authority designation of the area as an airport development  
3 zone.

4           (b) (intro.) In making a determination under par. (a), the ~~corporation~~ authority  
5 shall consider all of the following:

6           8. Any other factors that the ~~corporation~~ authority considers relevant.

7           (c) 1. The ~~corporation~~ authority may not designate as an airport development  
8 zone, or as any part of an airport development zone, an area that is located within  
9 the boundaries of an area that is designated as a development zone under s. ~~238.31~~  
10 235.31, as a development opportunity zone under s. ~~238.395~~ 235.395, or as an  
11 enterprise development zone under s. ~~238.397~~ 235.397.

12           2. The ~~corporation~~ authority shall give the department of transportation the  
13 opportunity to review and comment on any proposed designation under this  
14 subsection and the department of transportation may deny any such designation if  
15 the department of transportation determines that the designation would  
16 compromise the airport's safety or utility. The department of transportation may  
17 also review and comment on any land use or compatibility issues related to any  
18 proposed designation under this subsection.

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

24           (3) (a) When the ~~corporation~~ authority designates an area as an airport  
25 development zone, the ~~corporation~~ authority shall specify the length of time, not to



1 exceed 84 months, that the designation is effective, subject to par. (d). The  
2 ~~corporation authority~~ shall notify each person certified for tax benefits in an airport  
3 development zone, the department of revenue, the department of transportation, the  
4 ~~Wisconsin Housing and Economic Development Authority~~, and the governing body  
5 of each county, city, village, town, and federally recognized American Indian tribe or  
6 band in which territory of the airport development zone is located of the designation  
7 of and expiration date of the airport development zone.

8 (b) When the ~~corporation authority~~ designates an area as an airport  
9 development zone, the ~~corporation authority~~ shall establish a limit, not to exceed  
10 \$3,000,000, for tax benefits applicable to the airport development zone, except that  
11 the ~~corporation authority~~ shall limit the amount of tax benefits applicable to the  
12 airport development zone designated under sub. (2) (d) to \$750,000. The total tax  
13 benefits applicable to all airport development zones may not exceed \$9,000,000, less  
14 any amount allocated to technology zones under s. ~~238.23~~ 235.23 (2) (b) and to  
15 agricultural development zones under s. ~~238.398~~ 235.398 (2) (b), and except that the  
16 total amount allocated to all technology zones under s. ~~238.23~~ 235.23 (2) (b) and to  
17 all agricultural development zones under s. ~~238.398~~ 235.398 (2) (b), may not exceed  
18 \$6,000,000. The ~~corporation authority~~ may not reallocate amounts as provided  
19 under this paragraph on or after January 1, 2010, except that the ~~corporation~~  
20 authority may, after 48 months from the month of any designation under this section,  
21 evaluate the area designated as an airport development zone and reallocate the  
22 amount of available tax benefits.

23 (c) Annually, the ~~corporation authority~~ shall estimate the amount of forgone  
24 state revenue because of tax benefits claimed by persons in each airport development  
25 zone.

## SECTION 4030

1 (d) 1. Notwithstanding the length of time specified by the ~~corporation~~ authority  
2 under par. (a), the designation of an area as an airport development zone shall expire  
3 90 days after the day on which the ~~corporation~~ authority determines that the forgone  
4 tax revenues estimated under par. (c) will equal or exceed the limit established for  
5 the airport development zone.

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

13 (4) (a) (intro.) A person that intends to operate a place of business in an airport  
14 development zone may submit to the ~~corporation~~ authority an application and a  
15 business plan. The business plan shall include all of the following:

16 10. Any other information required by the ~~corporation~~ authority or the  
17 department of revenue.

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

1 (ar) The ~~corporation~~ authority may not accept or approve any applications or  
2 business plans submitted under par. (a) on or after March 6, 2009.

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

7 (c) (intro.) The ~~corporation~~ authority shall revoke a person's certification under  
8 par. (b) when the designation of the applicable airport development zone expires or  
9 if the person does any of the following:

10 (d) The ~~corporation~~ authority shall notify the department of revenue within 30  
11 days after revoking a certification under par. (c).

12 (5) VERIFICATION OF INFORMATION. The ~~corporation~~ authority annually shall  
13 verify information submitted to the ~~corporation~~ authority under ss. 71.07 (2dm) and  
14 (2dx), 71.28 (1dm) and (1dx), and 71.47 (1dm) and (1dx) as it relates to airport  
15 development zones.

16 ~~\*-0807/P6.383\*SECTION 4031.~~ 250.041 (1) (b) of the statutes is repealed.

17 ~~\*-0807/P6.384\*SECTION 4032.~~ 250.041 (1) (e) of the statutes is amended to  
18 read:

19 250.041 (1) (e) A permit under s. 254.47 (1), or 254.64 (1) (a) or (b) ~~or~~ 255.08  
20 (2).

21 ~~\*-0602/P4.80\*SECTION 4033.~~ 250.041 (1) (e) of the statutes, as affected by 2015  
22 Wisconsin Act .... (this act), is repealed.

\*\*\*NOTE: This is reconciled s. 250.041 (1) (e). This SECTION has been affected by  
drafts with the following LRB numbers: -0602/P3 and -0807/P5.

23 ~~\*-0602/P4.81\*SECTION 4034.~~ 250.041 (1) (f) of the statutes is repealed.

**SECTION 4035**

1           \***-0971/P5.655**\***SECTION 4035.** 250.20 (2) (d) of the statutes is amended to  
2 read:

3           250.20 (2) (d) Work closely with all state agencies, including the board of  
4 regents of the University of Wisconsin System Authority and the technical college  
5 system board, with the University of Wisconsin Hospitals and Clinics Authority, with  
6 the private sector and with groups concerned with issues of the health of  
7 economically disadvantaged minority group members to develop long-term  
8 solutions to health problems of minority group members.

9           \***-0602/P4.82**\***SECTION 4036.** 252.02 (4) of the statutes is amended to read:

10           252.02 (4) The Except as provided in ss. 93.07 (24) (e) and 97.59, the  
11 department may promulgate and enforce rules or issue orders for guarding against  
12 the introduction of any communicable disease into the state, for the control and  
13 suppression of communicable diseases, for the quarantine and disinfection of  
14 persons, localities and things infected or suspected of being infected by a  
15 communicable disease and for the sanitary care of jails, state prisons, mental health  
16 institutions, schools, hotels and public buildings and connected premises. Any rule  
17 or order may be made applicable to the whole or any specified part of the state, or to  
18 any vessel or other conveyance. The department may issue orders for any city, village  
19 or county by service upon the local health officer. Rules that are promulgated and  
20 orders that are issued under this subsection supersede conflicting or less stringent  
21 local regulations, orders or ordinances.

22           \***-1257/P2.2**\***SECTION 4037.** 252.04 (9m) of the statutes is created to read:

23           252.04 (9m) A pharmacist or pharmacy that administers a vaccine under this  
24 section to a person 6 to 18 years of age shall update the Wisconsin Immunization

1 Registry established by the department within 24 hours of administering the  
2 vaccine.

3 **\*-0807/P6.385\*SECTION 4038.** 252.12 (2) (a) 9. of the statutes is amended to  
4 read:

5 252.12 (2) (a) 9. ‘Grant for family resource center.’ The department shall award  
6 a grant to develop and implement an African–American family resource center in the  
7 city of Milwaukee that targets activities toward the prevention and treatment of HIV  
8 infection and related infections, including hepatitis C virus infection, of minority  
9 group members, as defined in s. ~~16.287~~ 203.07 (1) (f).

10 **\*-0807/P6.386\*SECTION 4039.** 252.12 (2) (c) 2. of the statutes is amended to  
11 read:

12 252.12 (2) (c) 2. From the appropriation account under s. 20.435 (1) (am), the  
13 department shall award \$75,000 in each fiscal year as grants for services to prevent  
14 HIV infection and related infections, including hepatitis C virus infection. Criteria  
15 for award of the grants shall include the criteria specified under subd. 1. The  
16 department shall award 60% of the funding to applying organizations that receive  
17 funding under par. (a) 8. and 40% of the funding to applying community–based  
18 organizations that are operated by minority group members, as defined in s. ~~16.287~~  
19 203.07 (1) (f).

20 **\*-0602/P4.83\*SECTION 4040.** 252.18 of the statutes is renumbered 97.59 and  
21 amended to read:

22 **97.59 Handling foods.** No person in charge of any public eating place or other  
23 establishment where food products to be consumed by others are handled may  
24 knowingly employ any person handling food products who has a disease in a form  
25 that is communicable by food handling. If required by the local health officer or any

## SECTION 4040

1 officer of the department for the purposes of an investigation, any person who is  
2 employed in the handling of foods or is suspected of having a disease in a form that  
3 is communicable by food handling shall submit to an examination by the officer or  
4 by a physician, physician assistant, or advanced practice nurse prescriber  
5 designated by the officer. The expense of the examination, if any, shall be paid by the  
6 person examined. Any person knowingly infected with a disease in a form that is  
7 communicable by food handling who handles food products to be consumed by others  
8 and any persons knowingly employing or permitting such a person to handle food  
9 products to be consumed by others shall be punished as provided by s. ~~252.25~~ 97.72.

10 \*~~0807/P6.387~~\*SECTION 4041. 252.23 of the statutes is renumbered 463.10,  
11 and 463.10 (title), (2), (3) and (4) (a), as renumbered, are amended to read:

12 **463.10 (title) Regulation of tattooists and tattooing establishments.**

13 (2) DEPARTMENT; DUTY. Except as provided in ~~ss. 250.041 and 252.241~~ 463.14,  
14 the department shall provide uniform, statewide licensing and regulation of  
15 tattooists and uniform, statewide licensing and regulation of tattoo establishments  
16 under this section. The department shall inspect a tattoo establishment once before  
17 issuing a license for the tattoo establishment under this section and may make  
18 additional inspections that the department determines are necessary.

19 (3) LICENSE REQUIRED. Except as provided in sub. (5), no person may tattoo or  
20 attempt to tattoo another, designate or represent himself or herself as a tattooist or  
21 use or assume the title "tattooist" and no tattoo establishment may be operated  
22 unless the person and the establishment are licensed by the department under this  
23 section or by a local health department that is designated as the department's agent  
24 under s. ~~252.245~~ 463.16. Except as provided in s. 463.16, fees for licenses issued  
25 under this section shall be as determined under s. 440.03 (9).

1           (4) (a) Except as provided in ~~ss. 250.041 and 252.241~~ s. 463.14 and subject to  
2 sub. (4m), standards and procedures, ~~including fee payment to offset the cost of~~  
3 ~~licensing tattooists and tattoo establishments~~, for the annual issuance of licenses as  
4 tattooists or as tattoo establishments to applicants under this section. The  
5 department may not promulgate a rule that imposes a fee for a license under sub. (3)  
6 on an individual who is eligible for the veterans fee waiver program under s. 45.44.

7           \*~~-0807/P6.388~~SECTION 4042. 252.24 of the statutes is renumbered 463.12,  
8 and 463.12 (2), (3) and (4) (a), as renumbered, are amended to read:

9           463.12 (2) DEPARTMENT; DUTY. Except as provided in ~~ss. 250.041 and 252.241~~  
10 s. 463.14, the department shall provide uniform, statewide licensing and regulation  
11 of body piercers and uniform, statewide licensing and regulation of body-piercing  
12 establishments under this section. The department shall inspect a body-piercing  
13 establishment once before issuing a license for the body-piercing establishment  
14 under this section and may make additional inspections that the department  
15 determines are necessary.

16           (3) LICENSE REQUIRED. Except as provided in sub. (5), no person may pierce the  
17 body of or attempt to pierce the body of another, designate or represent himself or  
18 herself as a body piercer or use or assume the title "body piercer" unless the person  
19 is licensed by the department under this section or by a local health department that  
20 is designated as the department's agent under s. 463.16. Except as provided in s.  
21 463.16, fees for licenses issued under this section shall be as determined under s.  
22 440.03 (9).

23           (4) (a) Except as provided in ~~ss. 250.041 and 252.241~~ s. 463.14 and subject to  
24 sub. (4m), standards and procedures, ~~including fee payment to offset the cost of~~  
25 ~~licensing body piercers and body-piercing establishments~~, for the annual issuance

## SECTION 4042

1 of licenses as body piercers or as body-piercing establishments to applicants under  
2 this section. ~~The department may not promulgate a rule under which the~~  
3 ~~department may charge an individual who is eligible for the veterans fee waiver~~  
4 ~~program under s. 45.44 a fee to obtain a license under sub. (3).~~

5 \*~~0807/P6.389~~SECTION 4043. 252.241 of the statutes is renumbered 463.14,  
6 and 463.14 (title), (1), (1m), (3), (4) and (5), as renumbered, are amended to read:

7 **463.14 (title) Denial, nonrenewal and revocation of license or permit**  
8 **based on delinquent taxes or unemployment insurance contributions. (1)**

9 Except as provided in sub. (1m), the department shall require each applicant to  
10 provide the department with the applicant's social security number, if the applicant  
11 is an individual, or the applicant's federal employer identification number, if the  
12 applicant is not an individual, as a condition of issuing or renewing a license under  
13 s. 252.23 (2) or (4) (a) or 252.24 (2) or (4) (a) 463.10 or 463.12, or a permit under s.  
14 463.25.

15 (1m) If an individual who applies for or to renew a license or permit under sub.  
16 (1) does not have a social security number, the individual, as a condition of obtaining  
17 the license or permit, shall submit a statement made or subscribed under oath or  
18 affirmation to the department that the applicant does not have a social security  
19 number. The form of the statement shall be prescribed by the department of children  
20 and families. A license or permit issued or renewed in reliance upon a false  
21 statement submitted under this subsection is invalid.

22 (3) Except as provided in sub. (1m), the department shall deny an application  
23 for the issuance or renewal of a license or permit specified in sub. (1) if the applicant  
24 does not provide the information specified in sub. (1).



1           (4) The department shall deny an application for the issuance or renewal of a  
2 license or permit specified in sub. (1), or shall revoke the license or permit specified  
3 in sub. (1), if the department of revenue certifies under s. 73.0301 that the applicant  
4 for or holder of the license or permit is liable for delinquent taxes.

5           (5) The department shall deny an application for the issuance or renewal of a  
6 license or permit specified in sub. (1), or shall revoke the license or permit specified  
7 in sub. (1), if the department of workforce development certifies under s. 108.227 that  
8 the applicant for or holder of the license or permit is liable for delinquent  
9 unemployment insurance contributions.

10           \*~~0807/P6.390~~\*SECTION 4044. 252.245 of the statutes is renumbered 463.16,  
11 and 463.16 (1), (2), (3), (4m), (5), (6), (8) and (9), as renumbered, are amended to read:

12           463.16 (1) In the administration and enforcement of ss. ~~252.23 and 252.24~~  
13 463.10 and 463.12, the department may enter into a written agreement with a local  
14 health department with a jurisdictional area that has a population greater than  
15 5,000, which designates the local health department as the department's agent in  
16 issuing licenses to and making investigations or inspections of tattooists and tattoo  
17 establishments and body piercers and body-piercing establishments. In a  
18 jurisdictional area of a local health department without agent status, the  
19 department of ~~health services~~ financial institutions and professional standards may  
20 issue licenses, collect license fees established by rule under ss. ~~252.23 (4) (a) and~~  
21 ~~252.24 (4) (a)~~ s. 440.03 (9) and make investigations or inspections of tattooists and  
22 tattoo establishments and body piercers and body-piercing establishments. If the  
23 department of financial institutions and professional standards designates a local  
24 health department as its agent, the department of financial institutions and  
25 professional standards or local health department may require no license for the

1 same operations other than the license issued by the local health department under  
2 this subsection. If the designation is made and the services are furnished, the  
3 department of financial institutions and professional standards shall reimburse the  
4 local health department furnishing the service at the rate of 80% of the net license  
5 fee per license per year issued in the jurisdictional area.

6 (2) A local health department designated as the department's agent under this  
7 section shall meet standards promulgated under ss. ~~252.23~~ 463.10 (4) (a) and ~~252.24~~  
8 463.12 (4) (a). The department shall annually evaluate the licensing, investigation  
9 and inspection program of each local health department granted agent status. If, at  
10 any time, a local health department designated as the department's agent fails to  
11 meet the standards, the department of ~~health services~~ financial institutions and  
12 professional standards may revoke its agent status.

13 (3) The department shall provide education and training to agents designated  
14 under this section to ensure uniformity in the enforcement of s. ~~252.23~~ 463.10 or  
15 ~~252.24~~ 463.12 and rules promulgated under s. ~~252.23~~ 463.10 or ~~252.24~~ 463.12.

16 (4m) A local health department designated as the department's agent under  
17 this section may contract with the department of ~~health services~~ financial  
18 institutions and professional standards for the department of ~~health services~~  
19 financial institutions and professional standards to collect fees and issue licenses  
20 under s. ~~252.23~~ 463.10 or ~~252.24~~ 463.12. The department of financial institutions  
21 and professional standards shall collect from the local health department the actual  
22 and reasonable cost of providing the services.

23 (5) If, under this section, a local health department becomes an agent or its  
24 agent status is discontinued during a licensee's license year, the department of  
25 ~~health services~~ financial institutions and professional standards and the local health