

Appendix A ... segment VII

LEGISLATIVE REFERENCE BUREAU
DRAFTING HISTORY RESEARCH APPENDIX

☞ The drafting file for 2017 LRB-3907 (For: DOA)
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2017 LRB-4050 (For: Gov. Office)



☞ Are These “Companion Bills” ?? ... No

RESEARCH APPENDIX -
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☞ Request Made By: MPG

☞ Date: 07/26/2017



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-3907/P4
MS/MG/JK/ZW/MK:emw&wlj

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT** *to renumber* 238.399 (4); *to renumber and amend* 30.195 (7), 61.57
2 and 62.155; *to amend* 30.123 (6m) (intro.), 66.1105 (2) (f) 1. (intro.), 66.1105 (4)
3 (gm) 4. c., 71.05 (6) (a) 15., 71.08 (1) (intro.), 71.10 (4) (i), 71.21 (4) (a), 71.26 (2)
4 (a) 4., 71.30 (3) (f), 71.34 (1k) (g), 180.0622 (2), 183.0304 (1), 196.491 (1) (f),
5 238.399 (3) (a), 238.399 (5m), 281.346 (4) (c) 2m., 281.36 (3b) (b) and 281.36 (3m)
6 (a); and *to create* 16.297, 20.505 (1) (fr), 20.835 (2) (cp), 30.12 (1g) (m), 30.123
7 (6) (f), 30.19 (1m) (h), 30.195 (7) (b), 61.57 (1) to (3), 62.155 (1) to (3), 66.1105 (20),
8 71.07 (3w) (bm) 5., 71.07 (3wm), 71.28 (3w) (bm) 5., 71.28 (3wm), 73.0300, 77.54
9 (65), 196.49 (5g) (ar) 3., 238.396, 238.399 (3) (e), 238.399 (4) (b), 238.399 (5) (f)
10 and 281.36 (4m) of the statutes; **relating to:** authorizing the creation of an
11 electronics and information technology manufacturing zone, creating an
12 income and franchise tax credit for businesses that begin operations in such a
13 zone, creating special provisions for tax incremental districts that include such
14 a zone, creating exemptions from wetland and waterway permits and Public
15 Service Commission certificates for certain activities in such a zone,

1 authorizing grants to local governments for costs associated with development
2 in such a zone, making changes to the enterprise zone tax credit program,
3 authorizing limited use of the design-build construction process, and making
4 appropriations.

Analysis by the Legislative Reference Bureau

TAX CREDITS

Electronics and information technology manufacturing zone

Under the bill, WEDC may certify certain businesses to claim income and franchise tax credits if a business begins operations in the electronics and information technology manufacturing zone. WEDC may certify such a business for additional income and franchise tax credits, subject to certain limitations, if the business makes a significant capital expenditure in the zone. If the amount of the credit exceeds the taxpayer's tax liability, the taxpayer receives a refund equal to the excess amount. The total amount of all tax credits WEDC may certify under the bill is \$2,850,000,000. WEDC may seek repayment of tax credits under circumstances specified in the bill, and WEDC must revoke a certification to claim tax credits if a certified business does any of the following:

1. Supplies false or misleading information to obtain the tax credits.
2. Leaves the electronics and information technology manufacturing zone to conduct substantially the same business outside the zone.
3. Ceases operations in the electronics and information technology manufacturing zone and does not renew operation of the business or a similar business in the zone within 12 months.

Enterprise zones

Under current law, WEDC may designate areas within the state as "enterprise zones." WEDC may certify a business in an enterprise zone to receive income and franchise tax credits if the business creates or retains jobs in the enterprise zone, subject to several limitations. The bill makes the following changes to the enterprise zone tax credit program:

1. Authorizes WEDC to increase from 30 to 35 the number of designated enterprise zones.
2. Authorizes WEDC to cancel the designation of an enterprise zone if WEDC revokes all certifications for tax credits within the zone. WEDC may designate a new enterprise zone if it cancels an existing zone designation.
3. Authorizes WEDC to designate a new enterprise zone if an existing enterprise zone expires. Under current law, an enterprise zone designation expires after 12 years.

SALES AND USE TAX EXEMPTION

The bill creates a sales and use tax exemption for the sale of building materials, supplies, and equipment used to construct facilities located in an electronics and information technology manufacturing zone if the capital expenditures for constructing the facilities may be claimed as income and franchise tax credits as certified by WEDC.

TAX INCREMENTAL FINANCING DISTRICTS

The bill creates special provisions that apply to certain tax incremental financing districts (TIDs) if WEDC creates an electronics and information technology manufacturing zone, and a city or village creates a TID that includes the zone.

Under the current tax incremental financing program, a city or village may create a TID in part of its territory to foster development under certain conditions. Currently, towns and counties also have a limited ability to create a TID under certain limited circumstances. Before a city or village may create a TID, several steps and plans are required. These steps and plans include public hearings on the proposed TID within specified time frames, adoption of a resolution, submission of documents to the Department of Revenue within specified time frames, and the preparation and adoption by the local planning commission of a proposed project plan for the TID.

Generally, if a resolution creating a TID is adopted between January 2 and September 30, the TID is considered to have been created on the previous January 1, and if a resolution creating a TID is adopted between October 1 and December 31, its creation date is considered to be the following January 1. In addition, forms required by DOR must be submitted to the department by October 31 of the year in which the TID is created.

Also under current law, once a TID has been created, DOR calculates the "tax incremental base" value of the TID, which is the equalized value of all taxable property within the TID at the time of its creation. If the development in the TID increases the value of the property in the TID above the base value, a value increment is created. That portion of taxes collected on the value increment in excess of the base value is called a "tax increment" and is placed in a fund that may be used only to pay back the project costs of the TID.

The project costs of a TID, which are initially incurred by the creating city or village, include public works such as sewers, streets, and lighting systems; financing costs; site preparation costs; and professional service costs. DOR authorizes the allocation of the tax increments until the TID terminates or, generally, 20 years, 23 years, or 27 years after the TID is created, depending on the type of TID and the year in which it was created. Also under current law, a city or village may not generally make expenditures for project costs later than five years before the unextended termination date of the TID. Under certain circumstances, the life of the TID, the expenditure period, and the allocation period may be extended.

Generally, under current law, expenditures for project costs must be spent within the boundaries of the TID, although limited exceptions allow expenditures to be made within a one-half mile radius of the TID's boundaries. Also, with regard to

TIDs created after September 30, 2004, the territory of which is mostly suitable for industrial sites or mixed-use development, the TIDs must generally terminate not later than 20 years after their creation.

Subject to a number of exceptions, under current law, the equalized value of taxable property of a new or amended TID plus the value increment of all existing TIDs may not exceed 12 percent of the total equalized value of taxable property in the city or village.

Under this bill, for TIDs that are created in an area that includes an electronics and information technology manufacturing zone, a number of exceptions apply to the normal provisions that apply to TIDs, including the following:

1. The TID that is created must be an industrial site or mixed-use TID.
2. If the resolution creating the TID is adopted between January 1 and December 1, the creating city or village may decide if the TID is considered to have been created on the January 1 of the year in which the resolution is adopted or on the following January 1, and the forms required by DOR must be submitted before December 31 of the year in which the resolution is adopted or between the following April 1 and the following December 1, depending on the TID's creation date.
3. The 12 percent rule regarding the total equalized value for taxable property in the city or village does not apply.
4. The city or village creating the TID may incur expenditures for project costs for any territory that is located in the same county in which the TID is located, provided the expenditure benefits the TID.
5. Instead of limiting to 20 years the period during which DOR may allocate positive tax increments, the allocation period is 30 years.
6. Instead of requiring the TID to terminate no later than 20 years after creation, the TID must terminate within 30 years after it is created.

DESIGN-BUILD CONSTRUCTION

This bill authorizes a city or village to contract for the acquisition of water and sewer systems, and wastewater treatment facilities, using the design-build system. Under this system, the city or village invites developers to submit proposals to provide completed projects in these areas without following the bidding requirements for public works projects that would otherwise apply. Current law authorizes the use of this system for the acquisition of recycling or resource recovery facilities.

ENVIRONMENTAL IMPACT STATEMENTS

Under current law, all state agencies are required to prepare environmental impact statements for every recommendation or report on proposals for legislation and other major actions significantly affecting the quality of the human environment. A state agency is required to consider an environmental impact statement in its decision-making process, but the statement has no regulatory consequence. Current federal law under the National Environmental Policy Act also requires federal agencies to prepare an environmental impact statement for any major federal action, including for federal permits that are necessary for actions in the state. Under the bill, a determination regarding the issuance of any permit or approval for a new manufacturing facility within an electronics and information

technology manufacturing zone is not a major action for the purpose of the environmental impact statement requirement.

WETLANDS AND WATERWAY PERMITS EXEMPTION

Under federal law, activities involving the discharge of dredged or fill material into "navigable waters" must comply with certain guidelines contained in regulations promulgated by the federal Environmental Protection Agency in order for a discharge permit to be issued by the U.S. Army Corps of Engineers (ACE). Before ACE may issue a permit, the Department of Natural Resources must determine that the project complies with state water quality standards, including those for wetlands (water quality certification). Federal law defines "navigable waters" to be "the waters of the United States." Generally, courts have interpreted "the waters of the United States" to exclude nonnavigable, isolated, intrastate waters (nonfederal wetlands).

Under current state law, subject to exceptions, no person may discharge dredged material or fill material into a federal or nonfederal wetland unless the discharge is authorized by a wetland general permit or individual permit, or the discharge is exempt from permitting requirements. Current law requires DNR to issue wetland general permits for discharges of dredged or fill material into certain federal and nonfederal wetlands. For a discharge into a wetland that is not authorized under a wetland general permit, current law requires a person to apply for and obtain a wetland individual permit. Before DNR may issue a wetland individual permit, it must require the restoration, enhancement, creation, or preservation of other wetlands to compensate for adverse impacts to a wetland resulting from the discharge, also known as mitigation. Under current law, a wetland general or individual permit issued by DNR constitutes water quality certification.

Under this bill, a person may, without a permit, discharge dredged material or fill material into a nonfederal wetland that is located in an electronics and information technology manufacturing zone if the discharge is related to the construction, access, or operation of a new manufacturing facility. With respect to a federal wetland located in an electronics and information technology manufacturing zone, the bill provides that no state permit is required and that the state waives water quality certification. Under the bill, a federal permit for such a discharge is still required. The bill requires any adverse impacts to functional values of federal or nonfederal wetlands in an electronics and information technology manufacturing zone to be compensated at a ratio of two acres per each acre impacted through the purchase of credits from a mitigation bank, participation in the in lieu fee subprogram or escrow subprogram administered by DNR, or completion of mitigation within this state. Under current law, the general minimum ratio is 1.2 acres for each acre affected by the discharge.

Under current law, subject to exceptions, no person may do any of the following without a permit issued by DNR: 1) deposit any material or place any structure upon the bed of any navigable water where no bulkhead line has been established or beyond a lawfully established bulkhead line; 2) construct or maintain a bridge or construct, place, or maintain a culvert in, on, or over navigable waters; 3) construct,

dredge, or enlarge any artificial water body that connects with an existing navigable waterway; 4) construct or enlarge any part of an artificial water body that is or will be located within 500 feet of the ordinary high-water mark of, but that does not or will not connect with, an existing navigable waterway; 5) grade or remove topsoil from the bank of any navigable waterway where the area exposed by the grading or removal will exceed 10,000 square feet; and 6) change the course of or straighten a navigable stream.

Under the bill, DNR generally may not require a permit for any of these activities if they relate to the construction, access, or operation of a new manufacturing facility located in an electronics and information technology manufacturing zone. However, the bill provides that DNR may require a permit for the construction or maintenance of bridges and the construction or placement and maintenance of culverts if DNR determines that conditions specific to the site require restrictions in order to prevent significant adverse impacts to the public rights and interests, environmental pollution, or material injury to the riparian rights of any riparian owner.

PUBLIC SERVICE COMMISSION CERTIFICATES

This bill exempts public utility projects within an electronics and information technology manufacturing zone from obtaining a certificate of authority from the Public Service Commission, which current law generally requires for construction, improvement, and other projects of public utilities. The bill also exempts transmission line relocations within such a zone from obtaining a certificate of public convenience and necessity from the PSC, which current law generally requires before beginning construction of high-voltage transmission lines and associated facilities.

GRANTS TO LOCAL GOVERNMENTS

This bill authorizes the Department of Administration to make grants to local governmental units for costs associated with development in an electronics and information technology manufacturing zone, including costs related to infrastructure and public safety. DOA may require a local governmental unit to match a grant in whole or in part.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1 **16.297 Grants for local government expenditures.** (1) From the
2 appropriation under s. 20.505 (1) (fr), the department may make one or more grants
3 to a local governmental unit for the local governmental unit's expenditures for costs
4 the department determines are associated with development occurring in an
5 electronics and information technology manufacturing zone designated under s.
6 238.396 (1m), including costs related to infrastructure and public safety.

7 (2) The department may require a local governmental unit to match in whole
8 or in part a grant the department makes to the local governmental unit under sub.
9 (1).

10 **SECTION 2.** 20.505 (1) (fr) of the statutes is created to read:

11 20.505 (1) (fr) *Grants for local government expenditures.* A sum sufficient not
12 to exceed \$10,000 for grants to local governmental units under s. 16.297.

13 **SECTION 3.** 20.835 (2) (cp) of the statutes is created to read:

14 20.835 (2) (cp) *Electronics and information technology manufacturing zone*
15 *credit.* A sum sufficient to make the payments under ss. 71.07 (3wm) (d) 2. and 71.28
16 (3wm) (d) 2.

17 **SECTION 4.** 30.12 (1g) (m) of the statutes is created to read:

18 30.12 (1g) (m) A structure or deposit that is related to the construction, access,
19 or operation of a new manufacturing facility in a navigable stream located in an
20 electronics and information technology manufacturing zone designated under s.
21 238.396 (1m).

22 **SECTION 5.** 30.123 (6) (f) of the statutes is created to read:

23 30.123 (6) (f) The construction or maintenance of bridges and the construction
24 or placement and maintenance of culverts that are required for the construction,
25 access, or operation of a new manufacturing facility and that affect a portion of a

1 navigable stream within an electronics and information technology manufacturing
2 zone designated under s. 238.396 (1m).

3 **SECTION 6.** 30.123 (6m) (intro.) of the statutes is amended to read:

4 30.123 **(6m)** PERMITS IN LIEU OF EXEMPTIONS. (intro.) The department may
5 decide to require that a person engaged in an activity that is exempt under sub. (6)
6 (d) or (f) apply for an individual permit or seek authorization under a general permit
7 if the department has conducted an investigation and visited the site of the activity
8 and has determined that conditions specific to the site require restrictions on the
9 activity in order to prevent any of the following:

10 **SECTION 7.** 30.19 (1m) (h) of the statutes is created to read:

11 30.19 **(1m)** (h) Any activity that affects a portion of a navigable stream and that
12 is required for the construction, access, and operation of a new manufacturing
13 facility within an electronics and information technology manufacturing zone
14 designated under s. 238.396 (1m).

15 **SECTION 8.** 30.195 (7) of the statutes is renumbered 30.195 (7) (intro.) and
16 amended to read:

17 30.195 **(7)** APPLICATION OF SECTION. (intro.) This section does not apply to
18 ~~municipal~~ any of the following:

19 (a) Municipal or county-owned lands in counties having a population of
20 750,000 or more.

21 **SECTION 9.** 30.195 (7) (b) of the statutes is created to read:

22 30.195 **(7)** (b) Activity related to the construction, access, or operation of a new
23 manufacturing facility located in an electronics and information technology
24 manufacturing zone designated under s. 238.396 (1m).

1 **SECTION 10.** 61.57 of the statutes is renumbered 61.57 (intro.) and amended
2 to read:

3 **61.57 Acquisition of ~~recycling or resource recovery~~ facilities without**
4 **bids.** (intro.) A village may contract for the acquisition of any element of ~~a recycling~~
5 ~~or resource recovery facility~~ the following without submitting the contract for bids
6 as required under s. 61.54 if the village invites developers to submit proposals to
7 provide a completed project and evaluates proposals according to site, cost, design
8 and the developers' experience in other similar projects.;

9 **SECTION 11.** 61.57 (1) to (3) of the statutes are created to read:

10 61.57 (1) A recycling or resource recovery facility.

11 (2) Water and sewer systems.

12 (3) Wastewater treatment facilities.

13 **SECTION 12.** 62.155 of the statutes is renumbered 62.155 (intro.) and amended
14 to read:

15 **62.155 Acquisition of ~~recycling or resource recovery~~ facilities without**
16 **bids.** (intro.) A city may contract for the acquisition of any element of ~~a recycling~~
17 ~~or resource recovery facility~~ the following without submitting the contract for bids
18 as required under s. 62.15 if the city invites developers to submit proposals to provide
19 a completed project and evaluates proposals according to site, cost, design and the
20 developers' experience in other similar projects.;

21 **SECTION 13.** 62.155 (1) to (3) of the statutes are created to read:

22 62.155 (1) A recycling or resource recovery facility.

23 (2) Water and sewer systems.

24 (3) Wastewater treatment facilities.

25 **SECTION 14.** 66.1105 (2) (f) 1. (intro.) of the statutes is amended to read:

1 66.1105 (2) (f) 1. (intro.) "Project costs" mean any expenditures made or
2 estimated to be made or monetary obligations incurred or estimated to be incurred
3 by the city which are listed in a project plan as costs of public works or improvements
4 within a tax incremental district or, to the extent provided in this subd. 1. (intro.) or
5 subds. 1. k., 1. m., and 1. n., or sub. (20) (c), without the district, plus any incidental
6 costs, diminished by any income, special assessments, or other revenues, including
7 user fees or charges, other than tax increments, received or reasonably expected to
8 be received by the city in connection with the implementation of the plan. For any
9 tax incremental district for which a project plan is approved on or after July 31, 1981,
10 only a proportionate share of the costs permitted under this subdivision may be
11 included as project costs to the extent that they benefit the tax incremental district,
12 except that expenditures made or estimated to be made or monetary obligations
13 incurred or estimated to be incurred by a 1st class city, to fund parking facilities
14 ancillary to and within one mile from public entertainment facilities, including a
15 sports and entertainment arena, shall be considered to benefit any tax incremental
16 district located in whole or in part within a one-mile radius of such parking facilities.
17 To the extent the costs benefit the municipality outside the tax incremental district,
18 a proportionate share of the cost is not a project cost. "Project costs" include:

19 **SECTION 15.** 66.1105 (4) (gm) 4. c. of the statutes is amended to read:

20 66.1105 (4) (gm) 4. c. Except as provided in subs. (10) (c), (16) (d), (17), ~~and~~ (18)
21 (c) 3., and (20) (b), the equalized value of taxable property of the district plus the
22 value increment of all existing districts does not exceed 12 percent of the total
23 equalized value of taxable property within the city. In determining the equalized
24 value of taxable property under this subd. 4. c. or sub. (17) (c), the department of
25 revenue shall base its calculations on the most recent equalized value of taxable

1 property of the district that is reported under s. 70.57 (1m) before the date on which
2 the resolution under this paragraph is adopted. If the department of revenue
3 determines that a local legislative body exceeds the 12 percent limit described in this
4 subd. 4. c. or sub. (17) (c), the department shall notify the city of its noncompliance,
5 in writing, not later than December 31 of the year in which the department receives
6 the completed application or amendment forms described in sub. (5) (b).

7 **SECTION 16.** 66.1105 (20) of the statutes is created to read:

8 66.1105 (20) DISTRICTS WITHIN AN ELECTRONICS AND INFORMATION TECHNOLOGY
9 MANUFACTURING ZONE. (a) *Creation.* With regard to a tax incremental district that
10 is created in an electronics and information technology manufacturing zone that is
11 created under s. 238.396, the district may only be a district that is suitable for
12 industrial sites or mixed-use development, as described in sub. (4) (gm) 4. a., and all
13 of the following apply:

14 1. Notwithstanding the dates specified in sub. (4) (gm) 2., if the resolution
15 described under sub. (4) (gm) is adopted during the period between January 1 and
16 December 1, the creation date shall be either the January 1 of the year in which the
17 resolution is adopted or the next subsequent January 1, as specified by the local
18 legislative body in the resolution. If a resolution is adopted during the period
19 between December 2 and December 31, the creation date shall be the next
20 subsequent January 1.

21 2. Notwithstanding the October 31 deadline for the city clerk's submission of
22 the forms described in sub. (5) (b), the city clerk shall complete and submit the
23 required forms for a tax incremental district described in this subsection either:

24 a. On or before December 31 of the year the resolution under subd. 1. is adopted
25 if the resolution is adopted between January 1 and December 1, and the resolution

1 specifies that the district's creation date is January 1 of the year in which the
2 resolution is adopted.

3 b. On or after the next subsequent April 1 and before the next subsequent
4 December 1 of the year the resolution under subd. 1. is adopted if the resolution is
5 adopted between January 1 and December 1 and the resolution specifies that the
6 district's creation date is the next subsequent January 1 or the resolution is adopted
7 between December 2 and December 31.

8 (b) *Exception to the 12 percent limit.* Notwithstanding the 12 percent limit
9 findings requirement described under sub. (4) (gm) 4. c., the equalized value of
10 taxable property of a tax incremental district described under this subsection does
11 not count in the calculation of the 12 percent limit.

12 (c) *Expenditures.* With regard to a tax incremental district described under this
13 subsection, the creating city may incur project costs for any territory that is located
14 in the same county as the district, provided that the expenditure benefits the district.

15 (d) *Allocation of positive increments.* Notwithstanding the 20-year limit for
16 allocating positive tax increments described in sub. (6) (a) 7., for a tax incremental
17 district described under this subsection, that limit shall be 30 years for purposes of
18 sub. (6) (a) 7.

19 (e) *Termination.* Notwithstanding the 20-year termination requirement
20 specified in sub. (7) (am) 2., for a tax incremental district described under this
21 subsection, that limit shall be 30 years for purposes of sub. (7) (am) 2.

22 **SECTION 17.** 71.05 (6) (a) 15. of the statutes is amended to read:

23 71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the
24 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r),
25 (3rm), (3rn), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5e), (5f), (5h), (5i), (5j), (5k), (5r),

1 (5rm), (6n), and (8r) and not passed through by a partnership, limited liability
2 company, or tax-option corporation that has added that amount to the partnership's,
3 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

4 **SECTION 18.** 71.07 (3w) (bm) 5. of the statutes is created to read:

5 71.07 (3w) (bm) 5. In addition to the credits under par. (b) and subs. 1. to 4.,
6 and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799,
7 2009 stats., a claimant that has retained the minimum number of full-time
8 employees determined under s. 238.399 (5) (f) and maintained zone payroll for those
9 full-time employees for the taxable year equal to or greater than the base year may
10 claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal
11 to the percentage, as determined by the Wisconsin Economic Development
12 Corporation, of the claimant's zone payroll paid in the 12 months prior to the
13 certification date to the claimant's full-time employees in the enterprise zone whose
14 annual wages are greater than the amount determined by multiplying 2,080 by 150
15 percent of the federal minimum wage in a tier I county or municipality or greater
16 than \$30,000 in a tier II county or municipality. The amount that the claimant may
17 claim as credit under this subdivision for a taxable year shall not exceed \$2,000,000.
18 A claimant may claim a credit under this subdivision for no more than 5 consecutive
19 taxable years.

20 **SECTION 19.** 71.07 (3wm) of the statutes is created to read:

21 71.07 (3wm) ELECTRONICS AND INFORMATION TECHNOLOGY MANUFACTURING ZONE
22 CREDIT. (a) *Definitions.* In this subsection:

23 1. "Claimant" means a person who is certified to claim tax benefits under s.
24 238.396 (3) and who files a claim under this subsection.

1 2. “Full-time employee” means a full-time employee, as defined in s. 238.399
2 (1) (am).

3 3. “State payroll” means the amount of payroll apportioned to this state, as
4 determined under s. 71.25 (8).

5 4. “Tier I county or municipality” means a tier I county or municipality, as
6 determined under s. 238.396 (4) (e).

7 5. “Tier II county or municipality” means a tier II county or municipality, as
8 determined under s. 238.396 (4) e).

9 6. “Wages” means wages under section 3306 (b) of the Internal Revenue Code,
10 determined without regard to any dollar limitations.

11 7. “Zone” means a zone designated under s. 238.396 (1m).

12 8. “Zone payroll” means the amount of state payroll that is attributable to
13 wages paid to full-time employees for services that are performed in the zone or that
14 are performed outside the zone, but within the state, and for the benefit of the
15 operations within the zone, as determined by the Wisconsin Economic Development
16 Corporation. “Zone payroll” does not include the amount of wages paid to any
17 full-time employees that exceeds \$100,000.

18 (b) *Filing claims; payroll.* Subject to the limitations provided in this subsection
19 and s. 238.396, a claimant may claim as a credit against the tax imposed under s.
20 71.02 an amount calculated as follows:

21 1. Determine the zone payroll for the taxable year for full-time employees
22 whose annual wages are greater than the amount determined by multiplying 2,080
23 by 150 percent of the federal minimum wage in a tier I county or municipality or
24 greater than \$30,000 in a tier II county or municipality.

25 2. Multiply the amount determined under subd. 1. by XX percent.

1 (bm) *Filing supplemental claims.* In addition to claiming the credit under par.
2 (b), and subject to the limitations under this subsection and s. 238.396, a claimant
3 may claim as a credit against the tax imposed under s. 71.02 an amount equal to 15
4 percent of the claimant's significant capital expenditures in the zone in the taxable
5 year, as determined under s. 238.396 (3m).

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

14 2. No credit may be allowed under this subsection unless the claimant includes
15 with the claimant's return a copy of the claimant's certification for tax benefits under
16 s. 238.396 (3).

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

19 2. If the allowable amount of the claim under this subsection exceeds the taxes
20 otherwise due on the claimant's income under s. 71.02, the amount of the claim that
21 is not used to offset those taxes shall be certified by the department of revenue to the
22 department of administration for payment by check, share draft, or other draft
23 drawn from the appropriation under s. 20.835 (2) (cp). Notwithstanding s. 71.82, no
24 interest shall be paid on amounts certified under this subdivision.

25 **SECTION 20.** 71.08 (1) (intro.) of the statutes is amended to read:

1 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
2 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
3 ss. 71.07 (1), (2dx), (2dy), (3m), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),
4 (3wm), (3y), (4k), (5b), (5d), (5e), (5f), (5h), (5i), (5j), (5n), (6), (6e), (8r), (9e), (9m), and
5 (9r), 71.28 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), (3wm), and (3y), 71.47 (1dx), (1dy),
6 (2m), (3), (3n), (3t), (3w), and (3y), 71.57 to 71.61, and 71.613 and subch. VIII and
7 payments to other states under s. 71.07 (7), is less than the tax under this section,
8 there is imposed on that natural person, married couple filing jointly, trust or estate,
9 instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

10 **SECTION 21.** 71.10 (4) (i) of the statutes is amended to read:

11 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
12 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
13 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
14 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.
15 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
16 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.
17 71.07 (3rm), food processing plant and food warehouse investment credit under s.
18 71.07 (3rn), business development credit under s. 71.07 (3y), film production services
19 credit under s. 71.07 (5f), film production company investment credit under s. 71.07
20 (5h), veterans and surviving spouses property tax credit under s. 71.07 (6e),
21 enterprise zone jobs credit under s. 71.07 (3w), electronics and information
22 technology manufacturing zone credit under s. 71.07 (3wm), beginning farmer and
23 farm asset owner tax credit under s. 71.07 (8r), earned income tax credit under s.
24 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch.
25 X.

1 **SECTION 22.** 71.21 (4) (a) of the statutes is amended to read:

2 71.21 (4) (a) The amount of the credits computed by a partnership under s.
3 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),
4 (3wm), (3y), (4k), (4n), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and
5 passed through to partners shall be added to the partnership's income.

6 **SECTION 23.** 71.26 (2) (a) 4. of the statutes is amended to read:

7 71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),
8 (1dx), (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), (3wm), (5e), (5f),
9 (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), (8r), and (9s) and not passed through by a
10 partnership, limited liability company, or tax-option corporation that has added that
11 amount to the partnership's, limited liability company's, or tax-option corporation's
12 income under s. 71.21 (4) or 71.34 (1k) (g).

13 **SECTION 24.** 71.28 (3w) (bm) 5. of the statutes is created to read:

14 71.28 (3w) (bm) 5. In addition to the credits under par. (b) and subsds. 1. to 4.,
15 and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799,
16 2009 stats., a claimant that has retained the minimum number of full-time
17 employees determined under s. 238.399 (5) (f) and maintained zone payroll for those
18 full-time employees for the taxable year equal to or greater than the base year may
19 claim as a credit against the tax imposed under s. 71.23 an amount equal to the
20 percentage, as determined by the Wisconsin Economic Development Corporation, of
21 the claimant's zone payroll paid in the 12 months prior to the certification date to the
22 claimant's full-time employees in the enterprise zone whose annual wages are
23 greater than the amount determined by multiplying 2,080 by 150 percent of the
24 federal minimum wage in a tier I county or municipality or greater than \$30,000 in
25 a tier II county or municipality. The amount that the claimant may claim as credit

1 under this subdivision for a taxable year shall not exceed \$2,000,000. A claimant
2 may claim a credit under this subdivision for no more than 5 consecutive taxable
3 years.

4 **SECTION 25.** 71.28 (3wm) of the statutes is created to read:

5 71.28 (3wm) ELECTRONICS AND INFORMATION TECHNOLOGY MANUFACTURING ZONE

6 CREDIT. (a) *Definitions.* In this subsection:

7 1. "Claimant" means a person who is certified to claim tax benefits under s.
8 238.396 (3) and who files a claim under this subsection.

9 2. "Full-time employee" means a full-time employee, as defined in s. 238.399
10 (1) (am).

11 3. "State payroll" means the amount of payroll apportioned to this state, as
12 determined under s. 71.25 (8).

13 4. "Tier I county or municipality" means a tier I county or municipality, as
14 determined under s. 238.396 (4) (e).

15 5. "Tier II county or municipality" means a tier II county or municipality, as
16 determined under s. 238.396 (4) e).

17 6. "Wages" means wages under section 3306 (b) of the Internal Revenue Code,
18 determined without regard to any dollar limitations.

19 7. "Zone" means a zone designated under s. 238.396 (1m).

20 8. "Zone payroll" means the amount of state payroll that is attributable to
21 wages paid to full-time employees for services that are performed in the zone or that
22 are performed outside the zone, but within the state, and for the benefit of the
23 operations within the zone, as determined by the Wisconsin Economic Development
24 Corporation. "Zone payroll" does not include the amount of wages paid to any
25 full-time employees that exceeds \$100,000.

1 (b) *Filing claims; payroll.* Subject to the limitations provided in this subsection
2 and s. 238.396, a claimant may claim as a credit against the tax imposed under s.
3 71.23 an amount calculated as follows:

4 1. Determine the zone payroll for the taxable year for full-time employees
5 whose annual wages are greater than the amount determined by multiplying 2,080
6 by 150 percent of the federal minimum wage in a tier I county or municipality or
7 greater than \$30,000 in a tier II county or municipality.

8 2. Multiply the amount determined under subd. 1. by XX percent.

9 (bm) *Filing supplemental claims.* In addition to claiming the credit under par.
10 (b), and subject to the limitations under this subsection and s. 238.396, a claimant
11 may claim as a credit against the tax imposed under s. 71.23 an amount equal to 15
12 percent of the claimant's significant capital expenditures in the zone in the taxable
13 year, as determined under s. 238.396 (3m).

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

22 2. No credit may be allowed under this subsection unless the claimant includes
23 with the claimant's return a copy of the claimant's certification for tax benefits under
24 s. 238.396 (3).

1 (d) *Administration*. 1. Subsection (4) (g) and (h), as it applies to the credit
2 under sub. (4), applies to the credit under this subsection.

3 2. If the allowable amount of the claim under this subsection exceeds the taxes
4 otherwise due on the claimant's income under s. 71.23, the amount of the claim that
5 is not used to offset those taxes shall be certified by the department of revenue to the
6 department of administration for payment by check, share draft, or other draft
7 drawn from the appropriation under s. 20.835 (2) (cp). Notwithstanding s. 71.82, no
8 interest shall be paid on amounts certified under this subdivision.

9 **SECTION 26.** 71.30 (3) (f) of the statutes is amended to read:

10 71.30 (3) (f) The total of farmland preservation credit under subch. IX,
11 farmland tax relief credit under s. 71.28 (2m), dairy manufacturing facility
12 investment credit under s. 71.28 (3p), jobs credit under s. 71.28 (3q), meat processing
13 facility investment credit under s. 71.28 (3r), woody biomass harvesting and
14 processing credit under s. 71.28 (3rm), food processing plant and food warehouse
15 investment credit under s. 71.28 (3rn), enterprise zone jobs credit under s. 71.28
16 (3w), electronics and information technology manufacturing zone credit under s.
17 71.28 (3wm), business development credit under s. 71.28 (3y), film production
18 services credit under s. 71.28 (5f), film production company investment credit under
19 s. 71.28 (5h), beginning farmer and farm asset owner tax credit under s. 71.28 (8r),
20 and estimated tax payments under s. 71.29.

21 **SECTION 27.** 71.34 (1k) (g) of the statutes is amended to read:

22 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option
23 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3p), (3q), (3r),
24 (3rm), (3rn), (3t), (3w), (3wm), (3y), (4), (5), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r),
25 (5rm), (6n), and (8r) and passed through to shareholders.

1 **SECTION 28.** 73.0300 of the statutes is created to read:

2 **73.0300 Disregarded entities.** With regard to a single-owner entity that is
3 disregarded as a separate entity under section 7701 of the Internal Revenue Code,
4 any notice that the department of revenue sends to the owner or to the entity is
5 considered a notice sent to both and both are liable for any amounts due as specified
6 in the notice. This section applies to all laws administered by the department.

7 **SECTION 29.** 77.54 (65) of the statutes is created to read:

8 77.54 (65) The sales price from the sale of building materials, supplies, and
9 equipment and the sale of services described in s. 77.52 (2) (a) 20. to; and the storage,
10 use, or other consumption of the same property and services by; owners, lessees,
11 contractors, subcontractors, or builders if that property or service is acquired solely
12 for or used solely in, the construction or development of facilities located in an
13 electronics and information technology manufacturing zone created under s. 238.396
14 and if the capital expenditures for the construction or development of such facilities
15 may be claimed as a credit under s. 71.07 (3wm) (bm) or 71.28 (3wm) (bm), as certified
16 by the Wisconsin Economic Development Corporation.

17 **SECTION 30.** 180.0622 (2) of the statutes is amended to read:

18 180.0622 (2) Unless otherwise provided in the articles of incorporation, a
19 shareholder of a corporation is not personally liable for the acts or debts of the
20 corporation, except for a shareholder in a corporation defined under s. 71.365 (7), and
21 only to the extent provided for under s. 73.0300, and except that a shareholder may
22 become personally liable by his or her acts or conduct other than as a shareholder.

23 **SECTION 31.** 183.0304 (1) of the statutes is amended to read:

24 183.0304 (1) The debts, obligations and liabilities of a limited liability
25 company, whether arising in contract, tort or otherwise, shall be solely the debts,

1 obligations and liabilities of the limited liability company. Except as provided in ss.
2 73.0300, 183.0502, and 183.0608, a member or manager of a limited liability
3 company is not personally liable for any debt, obligation or liability of the limited
4 liability company, except that a member or manager may become personally liable
5 by his or her acts or conduct other than as a member or manager.

6 **SECTION 32.** 196.49 (5g) (ar) 3. of the statutes is created to read:

7 196.49 (5g) (ar) 3. The project is within an electronics and information
8 technology manufacturing zone designated under s. 238.396 (1m).

9 **SECTION 33.** 196.491 (1) (f) of the statutes is amended to read:

10 196.491 (1) (f) Except as provided in subs. (2) (b) 8. and (3) (d) 3m.,
11 “high-voltage transmission line” means a conductor of electric energy exceeding one
12 mile in length designed for operation at a nominal voltage of 100 kilovolts or more,
13 together with associated facilities, and does not include transmission line relocations
14 that are within an electronics and information technology manufacturing zone
15 designated under s. 238.396 (1m) or that the commission determines are necessary
16 to facilitate highway or airport projects.

17 **SECTION 34.** 238.396 of the statutes is created to read:

18 **238.396 Electronics and information technology manufacturing zone.**

19 (1) DEFINITION. In this section, “tax benefits” means the income and franchise tax
20 credits under ss. 71.07 (3wm) and 71.28 (3wm).

21 (1m) DESIGNATION OF ZONES; CRITERIA. (a) The corporation may designate not
22 more than one electronics and information technology manufacturing zone.

23 (b) In determining whether to designate an area under par. (a), the corporation
24 shall consider all of the following:

1 1. Indicators of the area's economic need, which may include data regarding
2 household income, average wages, the condition of property, housing values,
3 population decline, job losses, infrastructure and energy support, the rate of business
4 development, and the existing resources available to the area.

5 2. The effect of designation on other initiatives and programs to promote
6 economic and community development in the area, including job retention, job
7 creation, job training, and creating high-paying jobs.

8 (c) The corporation shall specify whether an electronics and information
9 technology manufacturing zone designated under par. (a) is located in a tier I county
10 or municipality or a tier II county or municipality.

11 (d) The corporation shall, to the extent possible, give preference to the greatest
12 economic need.

13 **(2) TIME LIMIT.** A designation under sub. (1m) shall remain in effect for no more
14 than XX years.

15 **(3) CERTIFICATION.** The corporation may certify for tax benefits a business that
16 begins operations in an electronics and information technology manufacturing zone.

17 **(3m) ADDITIONAL TAX BENEFITS FOR SIGNIFICANT CAPITAL EXPENDITURES.** If the
18 corporation determines that a business certified under sub. (3) makes a significant
19 capital expenditure in the electronics and information technology manufacturing
20 zone, the corporation may certify the business to receive additional tax benefits in
21 an amount to be determined by the corporation, but not exceeding 15 percent of the
22 business's capital expenditures. The corporation shall, in a manner determined by
23 the corporation, allocate the tax benefits a business is certified to receive under this
24 subsection over a period of 7 years.

1 **(3s) LIMITATIONS ON TAX BENEFITS.** (a) The corporation may not issue
2 certifications to claim tax benefits under ss. 71.07 (3wm) (b) and 71.28 (3wm) (b) that
3 total more than \$1,350,000,000.

4 (b) The corporation may not issue certifications to claim tax benefits under ss.
5 71.07 (3wm) (bm) and 71.28 (3wm) (bm) that total more than \$1,500,000,000.

6 **(4) OTHER DUTIES.** (a) The corporation shall revoke a certification under sub.
7 (3) if the business does any of the following:

8 1. Supplies false or misleading information to obtain tax benefits.

9 2. Leaves the electronics and information technology manufacturing zone to
10 conduct substantially the same business outside the zone.

11 3. Ceases operations in the electronics and information technology
12 manufacturing zone and does not renew operation of the business or a similar
13 business in the zone within 12 months.

14 (b) The corporation may require a business to repay any tax benefits the
15 business claims for a year in which the business failed to maintain employment
16 levels or a significant capital investment in property required by an agreement
17 between the business and the corporation.

18 (c) The corporation shall determine the maximum amount of the tax benefits
19 that a certified business may claim and shall notify the department of revenue of this
20 amount.

21 (d) The corporation shall annually verify the information submitted to the
22 corporation under ss. 71.07 (3wm) and 71.28 (3wm).

23 (e) The corporation shall adopt policies and procedures defining a tier I county
24 or municipality and a tier II county or municipality. The corporation may consider

1 all of the following information when establishing the definitions required under this
2 paragraph:

- 3 1. Unemployment rate.
- 4 2. Percentage of families with incomes below the poverty line established under
5 42 USC 9902 (2).
- 6 3. Median family income.
- 7 4. Median per capita income.
- 8 5. Other significant or irregular indicators of economic distress, such as a
9 natural disaster or mass layoff.

10 (f) The corporation shall adopt policies and procedures defining “significant
11 capital expenditure” for purposes of sub. (3m).

12 **(5) NO ENVIRONMENTAL IMPACT STATEMENT REQUIRED.** The issuance of any permit
13 or approval for a new manufacturing facility within an electronics and information
14 technology manufacturing zone designated under this section is not a major action
15 for the purposes of s. 1.11 (2) (c).

16 **SECTION 35.** 238.399 (3) (a) of the statutes is amended to read:

17 238.399 (3) (a) The corporation may designate not more than ~~30~~ 35 enterprise
18 zones.

19 **SECTION 36.** 238.399 (3) (e) of the statutes is created to read:

20 238.399 (3) (e) If the corporation revokes all certifications for tax benefits
21 within a designated enterprise zone, the corporation may cancel the designation of
22 that enterprise zone. After canceling the designation of an enterprise zone, the
23 corporation may designate a new enterprise zone subject to the limits of this
24 subsection.

25 **SECTION 37.** 238.399 (4) of the statutes is renumbered 238.399 (4) (a).

1 **SECTION 38.** 238.399 (4) (b) of the statutes is created to read:

2 238.399 (4) (b). If an enterprise zone designation expires under par. (a), the
3 corporation may designate a new enterprise zone subject to the limits of sub. (3).

4 **SECTION 39.** 238.399 (5) (f) of the statutes is created to read:

5 238.399 (5) (f) A financial services technology business that, after completing
6 a competitive corporate relocation process, retains its corporate headquarters in this
7 state and retains at least 93 percent of its full-time employees in this state who were
8 identified as being full-time employees of the business in the base year, as
9 determined by the corporation.

10 **SECTION 40.** 238.399 (5m) of the statutes is amended to read:

11 238.399 (5m) **ADDITIONAL TAX BENEFITS FOR SIGNIFICANT CAPITAL EXPENDITURES.**
12 If the corporation determines that a business certified under sub. (5) makes a
13 significant capital expenditure in the enterprise zone, the corporation may certify
14 the business to receive additional tax benefits in an amount to be determined by the
15 corporation, but not exceeding 10 percent of the business' capital expenditures. The
16 corporation shall, in a manner determined by the corporation, allocate the tax
17 benefits a business is certified to receive under this subsection over the remainder
18 of the time limit of the enterprise zone under sub. (4) (a).

19 **SECTION 41.** 281.346 (4) (c) 2m. of the statutes is amended to read:

20 281.346 (4) (c) 2m. The proposal is consistent with an approved water supply
21 service area plan under s. 281.348 that covers the public water supply system unless
22 the proposal is to provide water to a straddling community that includes an
23 electronics and information technology manufacturing zone designated under s.
24 238.396 (1m).

25 **SECTION 42.** 281.36 (3b) (b) of the statutes is amended to read:

1 281.36 **(3b)** (b) No person may discharge dredged material or fill material into
2 a wetland unless the discharge is authorized by a wetland general permit or
3 individual permit issued by the department under this section or the discharge is
4 exempt under sub. (4) or (4m) (a). No person may violate any condition contained in
5 a wetland general or individual permit issued by the department under this section.
6 The department may not issue a wetland general or individual permit under this
7 section unless it determines that the discharge authorized pursuant to the wetland
8 general or individual permit will comply with all applicable water quality standards.

9 **SECTION 43.** 281.36 (3m) (a) of the statutes is amended to read:

10 281.36 **(3m)** (a) *When permit required.* Any person wishing to proceed with a
11 discharge into any wetland shall submit an application for a wetland individual
12 permit under this subsection unless the discharge has been authorized under a
13 wetland general permit as provided in sub. (3g) or is exempt under sub. (4) or (4m)
14 (a). Before submitting the application, the department shall hold a meeting with the
15 applicant to discuss the details of the proposed discharge and the requirements for
16 submitting the application and for delineating the wetland. An applicant may
17 include in the application a request for a public informational hearing. The
18 application shall be accompanied by the applicable fee specified in sub. (11) or (12)
19 (a).

20 **SECTION 44.** 281.36 (4m) of the statutes is created to read:

21 281.36 **(4m)** EXEMPTION AND WAIVER; ELECTRONICS AND INFORMATION TECHNOLOGY
22 MANUFACTURING ZONE. (a) The permitting requirement under sub. (3b) does not apply
23 to any discharge into a wetland that is related to the construction, access, or
24 operation of a new manufacturing facility in an electronics and information
25 technology manufacturing zone designated under s. 238.396 (1m) if all adverse

1 impacts to functional values of wetlands are compensated at a ratio of 2 acres per
2 each acre impacted through any of the following methods, consistent with the rules
3 promulgated under this section:

- 4 1. Purchasing credits from a mitigation bank located in this state.
- 5 2. Participating in the in lieu fee subprogram under sub. (3r).
- 6 3. Completing mitigation within this state.
- 7 4. Participating in the escrow subprogram under sub. (3s).

8 (b) The department waives water quality certification under 33 USC 1341 (a)
9 1. for a discharge under par. (a).

10 **SECTION 45. Fiscal changes.**

11 (1) ECONOMIC DEVELOPMENT LIAISON ACTIVITIES. In the schedule under section
12 20.005 (3) of the statutes for the appropriation to the department of administration
13 under section 20.505 (1) (a) of the statutes, the dollar amount for fiscal year 2017-18
14 is increased by \$250,000 and the dollar amount for fiscal year 2018-19 is increased
15 by \$250,000 for economic development liaison activities under an agreement with
16 the Wisconsin Economic Development Corporation.

17 **SECTION 46. Initial applicability.**

18 (1) SALES AND USE TAX EXEMPTION. The treatment of section 77.54 (65) of the
19 statutes first applies to purchases made after the Wisconsin Economic Development
20 Corporation enters into a contract with a business to locate in an electronics and
21 information technology manufacturing zone.

22 (END)