



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2803/1  
CMH:cdc

## 2019 SENATE BILL 208

1     **AN ACT** *to renumber and amend* 76.638 (2); and *to create* 76.638 (2) (b) and  
2           76.638 (2m) of the statutes; **relating to:** allocation of early stage seed  
3           investment credit to offset taxes imposed on insurers.

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*Analysis by the Legislative Reference Bureau*

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

4           **SECTION 1.** 76.638 (2) of the statutes is renumbered 76.638 (2) (a) and amended  
5           to read:  
6           76.638 (2) (a) For taxable years beginning after December 31, 2008, subject to  
7           the limitations provided under this subsection section and s. 238.15 or s. 560.205,  
8           2009 stats., and except as provided in par. (b), an insurer may claim as a credit  
9           against the fees imposed under s. 76.60, 76.63, 76.65, 76.66, or 76.67, 25 percent of  
10          the insurer's investment paid to a fund manager that the fund manager invests in  
11          a business certified under s. 238.15 or s. 560.205 (1), 2009 stats.

