



**ASSEMBLY AMENDMENT 1,
TO 1999 ASSEMBLY BILL 393**

August 17, 1999 – Offered by Representative HOVEN.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 12: delete “or incurred”.

3 **2.** Page 2, line 16: delete the material beginning with that line and ending with
4 page 3, line 2, and substitute:

5 “2. An amount equal to 50% of the amount paid by the claimant to operate the
6 claimant’s day care center, as described under subd. 1., for the taxable year,
7 regardless of whether the claimant has applied for or received the credit under subd.
8 1. Under this subdivision, the amount paid by the claimant to operate the claimant’s
9 day care center shall not include any amount paid by an employe of the claimant to
10 reimburse the claimant for any amount paid by the claimant to operate the
11 claimant’s day care center.”.

12 **3.** Page 3, line 5: before “under” insert “as described”.

1 **4.** Page 3, line 6: after the period insert “Under this subdivision, the amount
2 paid by the claimant to a licensed day care center shall not include any amount paid
3 by an employe of the claimant to reimburse the claimant for any amount paid by the
4 claimant to a licensed day care center.”.

5 **5.** Page 3, line 8: delete lines 8 and 9 and substitute “a taxable year for each
6 claimant and the total amount of the credit for all claimants under this subsection,
7 ss. 71.28 (5d) and 71.47 (5d) shall not exceed \$1,500,000 in a state fiscal year.”.

8 **6.** Page 3, line 12: delete “or expenses are incurred”.

9 **7.** Page 3, line 14: before “No” insert “The department of revenue shall allocate
10 the credits under this subsection, ss. 71.28 (5d) and 71.47 (5d) in the order in which
11 the applications for such credits are filed, with the first credit allocated to the
12 claimant who files the first qualified application under this subsection, s. 71.28 (5d)
13 or 71.47 (5d).”.

14 **8.** Page 3, line 23: delete “incurred” and substitute “paid”.

15 **9.** Page 4, line 3: delete “or incurred”.

16 **10.** Page 7, line 1: delete “or incurred”.

17 **11.** Page 7, line 5: delete lines 5 to 8 and substitute:

18 “2. An amount equal to 50% of the amount paid by the claimant to operate the
19 claimant’s day care center, as described under subd. 1., for the taxable year,
20 regardless of whether the claimant has applied for or received the credit under subd.
21 1. Under this subdivision, the amount paid by the claimant to operate the claimant’s
22 day care center shall not include any amount paid by an employe of the claimant to

1 reimburse the claimant for any amount paid by the claimant to operate the
2 claimant’s day care center.”.

3 **12.** Page 7, line 11: before “under” insert “as described”.

4 **13.** Page 7, line 12: after the period insert “Under this subdivision, the amount
5 paid by the claimant to a licensed day care center shall not include any amount paid
6 by an employe of the claimant to reimburse the claimant for any amount paid by the
7 claimant to a licensed day care center.”.

8 **14.** Page 7, line 14: delete lines 14 and 15 and substitute “a taxable year for
9 each claimant and the total amount of the credit for all claimants under this
10 subsection, ss. 71.07 (5d) and 71.47 (5d) shall not exceed \$1,500,000 in a state fiscal
11 year.”.

12 **15.** Page 7, line 18: delete “or expenses are incurred”.

13 **16.** Page 7, line 20: before “No” insert “The department of revenue shall
14 allocate the credits under this subsection, ss. 71.07 (5d) and 71.47 (5d) in the order
15 in which the applications for such credits are filed, with the first credit allocated to
16 the claimant who files the first qualified application under this subsection, s. 71.07
17 (5d) or 71.47 (5d).”.

18 **17.** Page 8, line 5: delete “incurred” and substitute “paid”.

19 **18.** Page 8, line 9: delete “or incurred”.

20 **19.** Page 10, line 10: delete “or incurred”.

21 **20.** Page 10, line 14: delete lines 14 to 17 and substitute:

22 “2. An amount equal to 50% of the amount paid by the claimant to operate the
23 claimant’s day care center, as described under subd. 1., for the taxable year,

1 regardless of whether the claimant has applied for or received the credit under subd.
2 1. Under this subdivision, the amount paid by the claimant to operate the claimant's
3 day care center shall not include any amount paid by an employe of the claimant to
4 reimburse the claimant for any amount paid by the claimant to operate the
5 claimant's day care center."

6 **21.** Page 10, line 20: before "under" insert "as described".

7 **22.** Page 10, line 21: after the period insert "Under this subdivision, the
8 amount paid by the claimant to a licensed day care center shall not include any
9 amount paid by an employe of the claimant to reimburse the claimant for any amount
10 paid by the claimant to a licensed day care center."

11 **23.** Page 10, line 23: delete lines 23 and 24 and substitute "a taxable year for
12 each claimant and the total amount of the credit for all claimants under this
13 subsection, ss. 71.07 (5d) and 71.28 (5d) shall not exceed \$1,500,000 in a state fiscal
14 year."

15 **24.** Page 11, line 3: delete "or expenses are incurred".

16 **25.** Page 11, line 5: before "No" insert "The department of revenue shall
17 allocate the credits under this subsection, ss. 71.07 (5d) and 71.28 (5d) in the order
18 in which the applications for such credits are filed, with the first credit allocated to
19 the claimant who files the first qualified application under this subsection, s. 71.07
20 (5d) or 71.28 (5d)."

21 **26.** Page 11, line 14: delete "incurred" and substitute "paid".

22 **27.** Page 11, line 18: delete "or incurred".

23 (END)