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State of Misconsin 1999 - 2000 LEGISLATURE

LRBa0611/1 JK:cmh:jf

ASSEMBLY AMENDMENT 2, TO 1999 ASSEMBLY BILL 393

September 22, 1999 - Offered by Representative SYKORA.

At the locations indicated, amend the bill as follows:

- 2 **1.** Page 3, line 7: delete "The amount" and substitute "Except as provided in par. (dm), the amount".
 - **2.** Page 3, line 16: after that line insert:
 - "(dm) Claimants who jointly construct, equip or operate a licensed day care center may jointly claim the credit as provided under this subsection, if the claimants file a joint application under par. (d). Claimants who file a joint application and who receive a credit under par. (b) may apportion the amount of the credit among the claimants in any manner that the claimants choose, except that the aggregate amount of the credit to claimants who file a joint application shall not exceed \$50,000 in a taxable year."
- 12 **3.** Page 7, line 13: delete "The amount" and substitute "Except as provided in par. (dm), the amount".

4. Page 7, line 22: after that line insert:

"(dm) Claimants who jointly construct, equip or operate a licensed day care center may jointly claim the credit as provided under this subsection, if the claimants file a joint application under par. (d). Claimants who file a joint application and who receive a credit under par. (b) may apportion the amount of the credit among the claimants in any manner that the claimants choose, except that the aggregate amount of the credit to claimants who file a joint application shall not exceed \$50,000 in a taxable year."

- **5.** Page 10, line 22: delete "The amount" and substitute "Except as provided in par. (dm), the amount".
 - **6.** Page 11, line 7: after that line insert:

"(dm) Claimants who jointly construct, equip or operate a licensed day care center may jointly claim the credit as provided under this subsection, if the claimants file a joint application under par. (d). Claimants who file a joint application and who receive a credit under par. (b) may apportion the amount of the credit among the claimants in any manner that the claimants choose, except that the aggregate amount of the credit to claimants who file a joint application shall not exceed \$50,000 in a taxable year."

19 (END)