



**ASSEMBLY AMENDMENT 2,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 1999 ASSEMBLY BILL 393**

March 10, 2000 – Offered by Representative PLALE.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 1, line 5: after “employees” insert “and an income and franchise tax  
3 credit for a business that constructs or equips a facility for its employees to pump and  
4 store breast milk”.

5 **2.** Page 1, line 8: delete “and (5d)” and substitute “, (5d) and (5dd)”.

6 **3.** Page 5, line 11: after that line insert:

7 “**SECTION 2m.** 71.07 (5dd) of the statutes is created to read:

8 71.07 (**5dd**) BREAST-MILK FACILITY CREDIT. (a) In this subsection:

9 1. “Breast-milk facility” means a private location that has a clean water source,  
10 a sink and equipment for the pumping and storage of breast milk, and is used  
11 exclusively by a claimant’s employees to pump and store breast milk during the  
12 employees’ working hours.

1           2. “Claimant” means a person who files a claim under this subsection.

2           (b) A claimant may claim as a credit against the tax imposed under s. 71.02 an  
3 amount equal to 50% of the amount paid or incurred by the claimant to construct or  
4 equip a breast–milk facility, except that the credit shall not exceed \$10,000 in a  
5 taxable year.

6           (c) The carry–over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit  
7 under s. 71.28 (4), apply to the credit under this subsection.

8           (d) Partnerships, limited liability companies and tax–option corporations may  
9 not claim the credit under this subsection, but the eligibility for, and the amount of,  
10 the credit are based on the amount paid or incurred under par. (b). A partnership,  
11 limited liability company or tax–option corporation shall compute the amount of  
12 credit that each of its partners, members or shareholders may claim and shall  
13 provide that information to each of them. Partners, members of limited liability  
14 companies and shareholders of tax–option corporations may claim the credit in  
15 proportion to their ownership interest.

16           (e) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),  
17 applies to the credit under this subsection.

18           (f) Except as provided under par. (g), if the operation of a breast–milk facility  
19 under par. (b) ceases within 5 years after the date on which the breast–milk facility  
20 begins operation, a claimant who receives credits under par. (b) shall add to the  
21 claimant’s liability for taxes imposed under s. 71.02 an amount equal to the total  
22 amount of credits received under par. (b) multiplied by the following percentage:

23           1. If the operation of a breast–milk facility ceases during the first year after the  
24 date on which the breast–milk facility begins operation, 100%.

1           2. If the operation of a breast-milk facility ceases during the 2nd year after the  
2 date on which the breast-milk facility begins operation, 80%.

3           3. If the operation of a breast-milk facility ceases during the 3rd year after the  
4 date on which the breast-milk facility begins operation, 60%.

5           4. If the operation of a breast-milk facility ceases during the 4th year after the  
6 date on which the breast-milk facility begins operation, 40%.

7           5. If the operation of a breast-milk facility ceases during the 5th year after the  
8 date on which the breast-milk facility begins operation, 20%.

9           (g) Paragraph (f) does not apply to a claimant whose business ceases operation  
10 within 5 years after the date on which the breast-milk facility begins operation; or  
11 whose breast-milk facility ceases operation for not more than 30 consecutive days  
12 in a taxable year; or who presents evidence to the department of revenue that the  
13 majority of the claimant's employees with children who are breast-feeding do not  
14 want to use the claimant's breast-milk facility.”.

15           **4.** Page 5, line 13: after that line insert:

16           “**SECTION 3m.** 71.10 (4) (cs) of the statutes is created to read:

17           71.10 (4) (cs) The breast-milk facility credit under s. 71.07 (5dd).”.

18           **5.** Page 5, line 19: delete “and (5d)” and substitute “, (5d) and (5dd)”.

19           **6.** Page 9, line 15: after that line insert:

20           “**SECTION 5m.** 71.28 (5dd) of the statutes is created to read:

21           71.28 (5dd) BREAST-MILK FACILITY CREDIT. (a) In this subsection:

22           1. “Breast-milk facility” means a private location that has a clean water source,  
23 a sink and equipment for the pumping and storage of breast milk, and is used

1 exclusively by a claimant's employees to pump and store breast milk during the  
2 employees' working hours.

3 2. "Claimant" means a person who files a claim under this subsection.

4 (b) A claimant may claim as a credit against the tax imposed under s. 71.23 an  
5 amount equal to 50% of the amount paid or incurred by the claimant to construct or  
6 equip a breast-milk facility, except that the credit shall not exceed \$10,000 in a  
7 taxable year.

8 (c) The carry-over provisions of sub. (4) (e) and (f), as they apply to the credit  
9 under sub. (4), apply to the credit under this subsection.

10 (d) Partnerships, limited liability companies and tax-option corporations may  
11 not claim the credit under this subsection, but the eligibility for, and the amount of,  
12 the credit are based on the amount paid or incurred under par. (b). A partnership,  
13 limited liability company or tax-option corporation shall compute the amount of  
14 credit that each of its partners, members or shareholders may claim and shall  
15 provide that information to each of them. Partners, members of limited liability  
16 companies and shareholders of tax-option corporations may claim the credit in  
17 proportion to their ownership interest.

18 (e) Subsection (4) (g) and (h), as it applies to the credit under sub. (4), applies  
19 to the credit under this subsection.

20 (f) Except as provided under par. (g), if the operation of a breast-milk facility  
21 under par. (b) ceases within 5 years after the date on which the breast-milk facility  
22 begins operation, a claimant who receives credits under par. (b) shall add to the  
23 claimant's liability for taxes imposed under s. 71.23 an amount equal to the total  
24 amount of credits received under par. (b) multiplied by the following percentage:

1           1. If the operation of a breast–milk facility ceases during the first year after the  
2 date on which the breast–milk facility begins operation, 100%.

3           2. If the operation of a breast–milk facility ceases during the 2nd year after the  
4 date on which the breast–milk facility begins operation, 80%.

5           3. If the operation of a breast–milk facility ceases during the 3rd year after the  
6 date on which the breast–milk facility begins operation, 60%.

7           4. If the operation of a breast–milk facility ceases during the 4th year after the  
8 date on which the breast–milk facility begins operation, 40%.

9           5. If the operation of a breast–milk facility ceases during the 5th year after the  
10 date on which the breast–milk facility begins operation, 20%.

11           (g) Paragraph (f) does not apply to a claimant whose business ceases operation  
12 within 5 years after the date on which the breast–milk facility begins operation; or  
13 whose breast–milk facility ceases operation for not more than 30 consecutive days  
14 in a taxable year; or who presents evidence to the department of revenue that the  
15 majority of the claimant’s employes with children who are breast–feeding do not  
16 want to use the claimant’s breast–milk facility.”

17           **7.** Page 9, line 17: after that line insert:

18           “**SECTION 6m.** 71.30 (3) (dp) of the statutes is created to read:

19           71.30 (3) (dp) The breast–milk facility credit under s. 71.28 (5dd).”

20           **8.** Page 9, line 20: delete “and (5d)” and substitute “, (5d) and (5dd)”.

21           **9.** Page 13, line 11: after that line insert:

22           “**SECTION 8m.** 71.47 (5dd) of the statutes is created to read:

23           71.47 (5dd) BREAST-MILK FACILITY CREDIT. (a) In this subsection:

1           1. “Breast–milk facility” means a private location that has a clean water source,  
2 a sink and equipment for the pumping and storage of breast milk, and is used  
3 exclusively by a claimant’s employees to pump and store breast milk during the  
4 employes’ working hours.

5           2. “Claimant” means a person who files a claim under this subsection.

6           (b) A claimant may claim as a credit against the tax imposed under s. 71.43 an  
7 amount equal to 50% of the amount paid or incurred by the claimant to construct or  
8 equip a breast–milk facility, except that the credit shall not exceed \$10,000 in a  
9 taxable year.

10          (c) The carry–over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit  
11 under s. 71.28 (4), apply to the credit under this subsection.

12          (d) Partnerships, limited liability companies and tax–option corporations may  
13 not claim the credit under this subsection, but the eligibility for, and the amount of,  
14 the credit are based on the amount paid or incurred under par. (b). A partnership,  
15 limited liability company or tax–option corporation shall compute the amount of  
16 credit that each of its partners, members or shareholders may claim and shall  
17 provide that information to each of them. Partners, members of limited liability  
18 companies and shareholders of tax–option corporations may claim the credit in  
19 proportion to their ownership interest.

20          (e) Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4),  
21 applies to the credit under this subsection.

22          (f) Except as provided under par. (g), if the operation of a breast–milk facility  
23 under par. (b) ceases within 5 years after the date on which the breast–milk facility  
24 begins operation, a claimant who receives credits under par. (b) shall add to the

1 claimant's liability for taxes imposed under s. 71.43 an amount equal to the total  
2 amount of credits received under par. (b) multiplied by the following percentage:

3 1. If the operation of a breast-milk facility ceases during the first year after the  
4 date on which the breast-milk facility begins operation, 100%.

5 2. If the operation of a breast-milk facility ceases during the 2nd year after the  
6 date on which the breast-milk facility begins operation, 80%.

7 3. If the operation of a breast-milk facility ceases during the 3rd year after the  
8 date on which the breast-milk facility begins operation, 60%.

9 4. If the operation of a breast-milk facility ceases during the 4th year after the  
10 date on which the breast-milk facility begins operation, 40%.

11 5. If the operation of a breast-milk facility ceases during the 5th year after the  
12 date on which the breast-milk facility begins operation, 20%.

13 (g) Paragraph (f) does not apply to a claimant whose business ceases operation  
14 within 5 years after the date on which the breast-milk facility begins operation; or  
15 whose breast-milk facility ceases operation for not more than 30 consecutive days  
16 in a taxable year; or who presents evidence to the department of revenue that the  
17 majority of the claimant's employees with children who are breast-feeding do not  
18 want to use the claimant's breast-milk facility."

19 **10.** Page 13, line 13: after that line insert:

20 "SECTION 9m. 71.49 (1) (dp) of the statutes is created to read:

21 71.49 (1) (dp) The breast-milk facility credit under s. 71.47 (5dd)."

22 **11.** Page 14, line 7: delete "CREDIT" and substitute "AND BREAST-MILK FACILITY  
23 CREDITS".

24 (END)