



State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRBs0037/1  
JK&MPG:kjf:ph

**ASSEMBLY SUBSTITUTE AMENDMENT 3,  
TO ASSEMBLY BILL 7**

January 25, 2011 – Offered by Representatives SEIDEL and BARCA.

1     **AN ACT** *to amend* 71.07 (3q) (b) 1., 71.07 (3q) (c) 3., 71.28 (3q) (b) 1., 71.28 (3q)  
2           (c) 3., 71.47 (3q) (b) 1., 71.47 (3q) (c) 3., 560.2055 (3) (a) and 560.2055 (3) (b); and  
3           **to create** 71.07 (3q) (b) 1m., 71.28 (3q) (b) 1m., 71.47 (3q) (b) 1m. and 560.2055  
4           (4) (b) 1m. of the statutes; **relating to:** the jobs tax credit.

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

5           **SECTION 1.** 71.07 (3q) (b) 1. of the statutes is amended to read:

6           71.07 (**3q**) (b) 1. The amount of wages that the claimant paid to an eligible  
7           employee in the taxable year, not to exceed 10 percent of such wages, as determined  
8           by the department of commerce under s. 560.2055 (4) (b) 1.

9           **SECTION 2.** 71.07 (3q) (b) 1m. of the statutes is created to read:

10          71.07 (**3q**) (b) 1m. For taxable years beginning after December 31, 2010, the  
11          amount of wages that the claimant paid to an eligible employee in the taxable year,

1 not to exceed 5 percent of such wages, as determined by the department of commerce  
2 under s. 560.2055 (4) (b) 1m.

3 **SECTION 3.** 71.07 (3q) (c) 3. of the statutes is amended to read:

4 71.07 **(3q)** (c) 3. The maximum amount of credits that may be awarded under  
5 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January  
6 1, 2010, and ending on June 30, 2013, is ~~\$14,500,000~~ \$20,000,000, not including the  
7 amount of any credits reallocated under s. 560.205 (3) (d).

8 **SECTION 4.** 71.28 (3q) (b) 1. of the statutes is amended to read:

9 71.28 **(3q)** (b) 1. The amount of wages that the claimant paid to an eligible  
10 employee in the taxable year, not to exceed 10 percent of such wages, as determined  
11 by the department of commerce under s. 560.2055 (4) (b) 1.

12 **SECTION 5.** 71.28 (3q) (b) 1m. of the statutes is created to read:

13 71.28 **(3q)** (b) 1m. For taxable years beginning after December 31, 2010, the  
14 amount of wages that the claimant paid to an eligible employee in the taxable year,  
15 not to exceed 5 percent of such wages, as determined by the department of commerce  
16 under s. 560.2055 (4) (b) 1m.

17 **SECTION 6.** 71.28 (3q) (c) 3. of the statutes is amended to read:

18 71.28 **(3q)** (c) 3. The maximum amount of credits that may be awarded under  
19 this subsection and ss. 71.07 (3q) and 71.47 (3q) for the period beginning on January  
20 1, 2010, and ending on June 30, 2013, is ~~\$14,500,000~~ \$20,000,000, not including the  
21 amount of any credits reallocated under s. 560.205 (3) (d).

22 **SECTION 7.** 71.47 (3q) (b) 1. of the statutes is amended to read:

23 71.47 **(3q)** (b) 1. The amount of wages that the claimant paid to an eligible  
24 employee in the taxable year, not to exceed 10 percent of such wages, as determined  
25 by the department of commerce under s. 560.2055 (4) (b) 1.

1           **SECTION 8.** 71.47 (3q) (b) 1m. of the statutes is created to read:

2           71.47 **(3q)** (b) 1m. For taxable years beginning after December 31, 2010, the  
3 amount of wages that the claimant paid to an eligible employee in the taxable year,  
4 not to exceed 5 percent of such wages, as determined by the department of commerce  
5 under s. 560.2055 (4) (b) 1m.

6           **SECTION 9.** 71.47 (3q) (c) 3. of the statutes is amended to read:

7           71.47 **(3q)** (c) 3. The maximum amount of credits that may be awarded under  
8 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January  
9 1, 2010, and ending on June 30, 2013, is ~~\$14,500,000~~ \$20,000,000, not including the  
10 amount of any credits reallocated under s. 560.205 (3) (d).

11           **SECTION 10.** 560.2055 (3) (a) of the statutes is amended to read:

12           560.2055 **(3)** (a) In a tier I county or municipality, an eligible employee for  
13 whom the person claims a tax credit will earn at least \$20,000 but not more than  
14 ~~\$100,000~~ \$250,000 in wages from the person in the year for which the credit is  
15 claimed.

16           **SECTION 11.** 560.2055 (3) (b) of the statutes is amended to read:

17           560.2055 **(3)** (b) In a tier II county or municipality, an eligible employee for  
18 whom the person claims a tax credit will earn at least \$30,000 but not more than  
19 ~~\$100,000~~ \$250,000 in wages from the person in the year for which the credit is  
20 claimed.

21           **SECTION 12.** 560.2055 (4) (b) 1m. of the statutes is created to read:

22           560.2055 **(4)** (b) 1m. The department may award to a person certified under  
23 sub. (2) tax benefits for each eligible employee in an amount equal to up to 5 percent  
24 of the wages paid by the person to that employee if that employee earned at least

