



State of Wisconsin  
2013 - 2014 LEGISLATURE

January 2014 Special Session



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**SENATE SUBSTITUTE AMENDMENT 3,  
TO 2013 SENATE BILL 1**

March 4, 2014 – Offered by Senators C. LARSON, RISSER, WIRCH, LASSA, HANSEN,  
ERPENBACH, HARRIS and T. CULLEN.

1     **AN ACT to repeal** 115.436 (2) (a) and (b); **to renumber** 38.41 (1) and (2) and 71.05  
2           (8) (b); **to renumber and amend** 38.41 (3) (a), 38.41 (3) (c), 38.41 (3) (d) and  
3           38.41 (4); **to consolidate, renumber and amend** 115.436 (2) (intro.) and (c);  
4           **to amend** 20.292 (1) (eh), 20.292 (1) (f), 38.41 (title), 71.05 (6) (b) 47. am., 71.05  
5           (6) (b) 47. b., 71.05 (6) (b) 47. c., 71.06 (1q) (a), 71.06 (2) (i) 1., 71.06 (2) (j) 1., 71.28  
6           (9s) (d) 3., 71.47 (9s) (d) 3., 71.52 (6), 77.54 (61) (intro.), (a) and (b), 79.15 and  
7           115.436 (3) (a); **to repeal and recreate** 38.41 (1m) (c) 1.; and **to create** 20.292  
8           (1) (ej), 38.41 (1m) (title), 38.41 (2m), 71.05 (6) (b) 47. dm., 71.05 (8) (b) 2., 71.05  
9           (8) (c), 71.07 (5i) (c) 3., 71.28 (5i) (c) 3., 71.47 (5i) (c) 3., 71.64 (9) (b) 3., 77.54 (61)  
10          (c) and 115.436 (3) (am) of the statutes; **relating to:** reducing the lowest  
11          individual income tax rate; providing high-demand profession grants to  
12          technical college districts; increasing the amount of the first-dollar credit; the  
13          carry-back of net operating losses; reducing the authority of the Department

1 of Revenue to adjust the withholding tables; the sales and use tax exemption  
2 for commercial printing; the jobs tax credit; the electronic medical records  
3 credit; the relocated business credit; sparsity aid; funding for special education,  
4 achievement guarantee contracts, and high cost transportation aid; and  
5 making appropriations.

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

6 **SECTION 1.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert  
7 the following amounts for the purposes indicated:

8 **2013-14**      **2014-15**

9 **20.292 Technical college system board**

10 (1) TECHNICAL COLLEGE SYSTEM

11 (ej) High-demand profession grants    GPR      C                      -0-    100,000,000

12 **SECTION 2.** 20.292 (1) (eh) of the statutes is amended to read:

13 20.292 (1) (eh) *Training program Business skills training grants*. Biennially,  
14 the amounts in the schedule for grants under s. 38.41 (1m).

15 **SECTION 3.** 20.292 (1) (ej) of the statutes is created to read:

16 20.292 (1) (ej) *High-demand profession grants*. As a continuing appropriation,  
17 the amounts in the schedule for making grants under s. 38.41 (2m).

18 **SECTION 4.** 20.292 (1) (f) of the statutes, as created by 2013 Wisconsin Act 20,  
19 is amended to read:

20 20.292 (1) (f) *Grants to district boards*. As a continuing appropriation, the  
21 amounts in the schedule for aids and grants to technical college districts under ss.

1 38.04 (13) (a), (20), (28), and (32) (a), 38.26, 38.27, 38.272, 38.28 (4), 38.29, 38.32,  
2 38.33, 38.38, 38.40 (4m), and 38.41 (1m).

3 **SECTION 5.** 38.41 (title) of the statutes is amended to read:

4 **38.41 (title) Training program grants.**

5 **SECTION 6.** 38.41 (1) and (2) of the statutes are renumbered 38.41 (1m) (a) and  
6 (b).

7 **SECTION 7.** 38.41 (1m) (title) of the statutes is created to read:

8 **38.41 (1m) (title) BUSINESS SKILLS TRAINING.**

9 **SECTION 8.** 38.41 (1m) (c) 1. of the statutes, as affected by 2013 Wisconsin Acts  
10 20 and .... (this act), is repealed and recreated to read:

11 **38.41 (1m) (c) 1.** Amounts awarded under this subsection shall be paid from  
12 the appropriation under s. 20.292 (1) (f).

13 **SECTION 9.** 38.41 (2m) of the statutes is created to read:

14 **38.41 (2m) HIGH-DEMAND PROFESSIONS.** From the appropriation under s. 20.292  
15 (1) (ej), the board shall award grants to district boards for training for high-demand  
16 professions, as determined by the board. In determining what constitute  
17 high-demand professions, the board shall consider the determinations regarding  
18 high-demand fields under s. 38.28 (2) (be) 1. b.

19 **SECTION 10.** 38.41 (3) (a) of the statutes is renumbered 38.41 (1m) (c) 1. and  
20 amended to read:

21 **38.41 (1m) (c) 1.** The board shall award grants under this ~~section~~ subsection  
22 from the appropriation under s. 20.292 (1) (eh).

23 **SECTION 11.** 38.41 (3) (c) of the statutes is renumbered 38.41 (1m) (c) 2. and  
24 amended to read:

1           38.41 **(1m)** (c) 2. The board may award no more than \$500,000 in any fiscal year  
2 under sub. ~~(2)~~ par. (b).

3           **SECTION 12.** 38.41 (3) (d) of the statutes is renumbered 38.41 (1m) (c) 3. and  
4 amended to read:

5           38.41 **(1m)** (c) 3. Beginning in the 2008-09 school year, the board shall award  
6 at least \$1,000,000 annually under sub. ~~(1)~~ par. (a) for training in advanced  
7 manufacturing skills, and beginning in the 2010-11 school year, the board shall  
8 award at least \$2,000,000 annually under sub. ~~(1)~~ par. (a) for such training.

9           **SECTION 13.** 38.41 (4) of the statutes is renumbered 38.41 (1m) (d) and amended  
10 to read:

11           38.41 **(1m)** (d) The board shall promulgate rules to implement and administer  
12 this section subsection.

13           **SECTION 14.** 71.05 (6) (b) 47. am. of the statutes, as affected by 2013 Wisconsin  
14 Act 20, is amended to read:

15           71.05 **(6)** (b) 47. am. For taxable years beginning after December 31, 2010, and  
16 before January 1, 2014, for 2 consecutive taxable years beginning with the taxable  
17 year in which the claimant's business locates to this state from another state or  
18 another country and begins doing business in this state, as defined in s. 71.22 (1r),  
19 and subject to the limitations provided under subd. 47. d., dm., and e., the profit or  
20 loss from a trade or business as reported on federal income tax return schedules C  
21 and F or their equivalents, plus ordinary gain or loss on the sale of business assets,  
22 as determined under s. 71.01 (6), but not less than zero, multiplied by the  
23 apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7).

24           **SECTION 15.** 71.05 (6) (b) 47. b. of the statutes, as affected by 2013 Wisconsin  
25 Act 20, is amended to read:

1           71.05 (6) (b) 47. b. With respect to partners and members of limited liability  
2 companies, for taxable years beginning after December 31, 2010, and before January  
3 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the  
4 partnership's or limited liability company's business locates to this state from  
5 another state or another country and begins doing business in this state, as defined  
6 in s. 71.22 (1r), and subject to the limitations provided under subd. 47. d., dm., and  
7 e., the partner's or member's distributive share of taxable income as calculated under  
8 section 703 of the Internal Revenue Code; plus the items of income and gain under  
9 section 702 of the Internal Revenue Code, including taxable state and municipal  
10 bond interest and excluding nontaxable interest income or dividend income from  
11 federal government obligations; minus the items of loss and deduction under section  
12 ~~756702~~ 702 of the Internal Revenue Code, except items that are not deductible under  
13 s. 71.21; plus guaranteed payments to partners under section 707 (c) of the Internal  
14 Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL),  
15 (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t),  
16 (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), and (8r); and plus or minus, as  
17 appropriate, transitional adjustments, depreciation differences, and basis  
18 differences under s. 71.05 (13), (15), (16), (17), and (19), multiplied by the  
19 apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7) or by  
20 separate accounting. No amounts subtracted under this subd. 47. b. may be included  
21 in the modification under par. (b) 9. or 9m.

22           **SECTION 16.** 71.05 (6) (b) 47. c. of the statutes, as affected by 2013 Wisconsin  
23 Act 20, is amended to read:

24           71.05 (6) (b) 47. c. With respect to shareholders of a tax-option corporation, for  
25 taxable years beginning after December 31, 2010, and before January 1, 2014, for 2

1 consecutive taxable years beginning with the taxable year in which the tax-option  
2 corporation's business locates to this state from another state or another country and  
3 begins doing business in this state, as defined in s. 71.22 (1r), and subject to the  
4 limitations provided under subd. 47. d., dm., and e., the shareholder's distributive  
5 share of the entity's net income or loss as determined under this chapter, including  
6 interest income from federal, state, and municipal government obligations,  
7 multiplied by the apportionment fraction determined in s. 71.25 (6m) and subject to  
8 s. 71.25 (9) or by separate accounting. No amounts subtracted under this subdivision  
9 may be included in the modification under par. (b) 9. or 9m.

10 **SECTION 17.** 71.05 (6) (b) 47. dm. of the statutes is created to read:

11 71.05 (6) (b) 47. dm. No person may claim a deduction under this subdivision  
12 for taxable years beginning after December 31, 2013, except that a claimant who is  
13 first eligible to claim a deduction under this subdivision for a taxable year beginning  
14 after December 31, 2012, and before January 1, 2014, may claim the deduction the  
15 following taxable year.

16 **SECTION 18.** 71.05 (8) (b) of the statutes, as affected by 2013 Wisconsin Act 20,  
17 is renumbered 71.05 (8) (b) 1.

18 **SECTION 19.** 71.05 (8) (b) 2. of the statutes is created to read:

19 71.05 (8) (b) 2. The taxpayer need not make the offset against Wisconsin  
20 modified taxable income of the 2 years preceding the loss, as provided under subd.  
21 1., if the taxpayer chooses not to carry back the net operating loss to the 2 years  
22 preceding the loss.

23 **SECTION 20.** 71.05 (8) (c) of the statutes is created to read:

24 71.05 (8) (c) The department shall not pay interest on any overpayment that  
25 results from the carry-back of a net operating loss.

1           **SECTION 21.** 71.06 (1q) (a) of the statutes, as created by 2013 Wisconsin Act 20,  
2 is amended to read:

3           71.06 **(1q)** (a) On all taxable income from \$0 to \$7,500, 4.40 percent, except that  
4 for taxable years beginning after December 31, 2013, 4.0 percent.

5           **SECTION 22.** 71.06 (2) (i) 1. of the statutes, as created by 2013 Wisconsin Act  
6 20, is amended to read:

7           71.06 **(2)** (i) 1. On all taxable income from \$0 to \$10,000, 4.40 percent, except  
8 that for taxable years beginning after December 31, 2013, 4.0 percent.

9           **SECTION 23.** 71.06 (2) (j) 1. of the statutes, as created by 2013 Wisconsin Act  
10 20, is amended to read:

11           71.06 **(2)** (j) 1. On all taxable income from \$0 to \$5,000, 4.40 percent, except that  
12 for taxable years beginning after December 31, 2013, 4.0 percent.

13           **SECTION 24.** 71.07 (5i) (c) 3. of the statutes is created to read:

14           71.07 **(5i)** (c) 3. No credit may be claimed under this subsection based on an  
15 amount paid under par. (b) after December 31, 2013.

16           **SECTION 25.** 71.28 (5i) (c) 3. of the statutes is created to read:

17           71.28 **(5i)** (c) 3. No credit may be claimed under this subsection based on an  
18 amount paid under par. (b) after December 31, 2013.

19           **SECTION 26.** 71.28 (9s) (d) 3. of the statutes, as created by 2013 Wisconsin Act  
20 20, is amended to read:

21           71.28 **(9s)** (d) 3. No credit may be claimed under this subsection for taxable  
22 years beginning after December 31, 2013. ~~Credits under this subsection for taxable~~  
23 ~~years that begin before January 1, 2014, may be carried forward to taxable years that~~  
24 ~~begin after December 31, 2013, except that a claimant who is first eligible to claim~~

1 a credit under this subsection for taxable years beginning after December 31, 2012,  
2 and before January 1, 2014, may claim the credit in the following taxable year.

3 **SECTION 27.** 71.47 (5i) (c) 3. of the statutes is created to read:

4 71.47 **(5i)** (c) 3. No credit may be claimed under this subsection based on an  
5 amount paid under par. (b) after December 31, 2013.

6 **SECTION 28.** 71.47 (9s) (d) 3. of the statutes, as created by 2013 Wisconsin Act  
7 20, is amended to read:

8 71.47 **(9s)** (d) 3. No credit may be claimed under this subsection for taxable  
9 years beginning after December 31, 2013. ~~Credits under this subsection for taxable~~  
10 ~~years that begin before January 1, 2014, may be carried forward to taxable years that~~  
11 ~~begin after December 31, 2013, except that a claimant who is first eligible to claim~~  
12 a credit under this subsection for taxable years beginning after December 31, 2012,  
13 and before January 1, 2014, may claim the credit in the following taxable year.

14 **SECTION 29.** 71.52 (6) of the statutes is amended to read:

15 71.52 **(6)** “Income” means the sum of Wisconsin adjusted gross income and the  
16 following amounts, to the extent not included in Wisconsin adjusted gross income:  
17 maintenance payments (except foster care maintenance and supplementary  
18 payments excludable under section 131 of the internal revenue code), support money,  
19 cash public assistance (not including credit granted under this subchapter and  
20 amounts under s. 46.27), cash benefits paid by counties under s. 59.53 (21), the gross  
21 amount of any pension or annuity (including railroad retirement benefits, all  
22 payments received under the federal social security act and veterans disability  
23 pensions), nontaxable interest received from the federal government or any of its  
24 instrumentalities, nontaxable interest received on state or municipal bonds,  
25 worker’s compensation, unemployment insurance, the gross amount of “loss of time”



1 insurance, compensation and other cash benefits received from the United States for  
2 past or present service in the armed forces, scholarship and fellowship gifts or  
3 income, capital gains, gain on the sale of a personal residence excluded under section  
4 121 of the internal revenue code, dividends, income of a nonresident or part-year  
5 resident who is married to a full-year resident, housing allowances provided to  
6 members of the clergy, the amount by which a resident manager's rent is reduced,  
7 nontaxable income of an American Indian, nontaxable income from sources outside  
8 this state and nontaxable deferred compensation. Intangible drilling costs,  
9 depletion allowances and depreciation, including first-year depreciation allowances  
10 under section 179 of the internal revenue code, amortization, contributions to  
11 individual retirement accounts under section 219 of the internal revenue code,  
12 contributions to Keogh plans, net operating loss carry-backs and carry-forwards  
13 and capital loss carry-forwards deducted in determining Wisconsin adjusted gross  
14 income shall be added to "income". "Income" does not include gifts from natural  
15 persons, cash reimbursement payments made under title XX of the federal social  
16 security act, surplus food or other relief in kind supplied by a governmental agency,  
17 the gain on the sale of a personal residence deferred under section 1034 of the  
18 internal revenue code or nonrecognized gain from involuntary conversions under  
19 section 1033 of the internal revenue code. Amounts not included in adjusted gross  
20 income but added to "income" under this subsection in a previous year and repaid  
21 may be subtracted from income for the year during which they are repaid.  
22 Scholarship and fellowship gifts or income that are included in Wisconsin adjusted  
23 gross income and that were added to household income for purposes of determining  
24 the credit under this subchapter in a previous year may be subtracted from income  
25 for the current year in determining the credit under this subchapter. A marital

1 property agreement or unilateral statement under ch. 766 has no effect in computing  
2 “income” for a person whose homestead is not the same as the homestead of that  
3 person’s spouse.

4 **SECTION 30.** 71.64 (9) (b) 3. of the statutes is created to read:

5 71.64 (9) (b) 3. The department may not adjust the withholding tables  
6 established in 2009 without the approval of the legislature.

7 **SECTION 31.** 77.54 (61) (intro.), (a) and (b) of the statutes, as created by 2013  
8 Wisconsin Act 20, are amended to read:

9 77.54 (61) (intro.) The sales price from the sale of and the storage, use, or other  
10 consumption of the following by a person primarily engaged, as determined by the  
11 department, in commercial printing, not including screen printing or book printing,  
12 without publishing, except for gray goods; printing, or printing and binding, books  
13 or pamphlets without publishing the books or pamphlets; or performing prepress  
14 and postpress services in support of printing activities book printing, or support  
15 activities for printing described under 323111, 323117, and 323120 of the North  
16 American Industry Classification System:

17 (a) Computers and servers ~~that are used~~ primarily to store copies of the product  
18 that are sent to a digital printer, a platemaking machine, or a printing press ~~or used~~  
19 primarily in prepress or postpress activities.

20 (b) Tangible personal property purchased from out-of-state sellers that are  
21 temporarily stored, remain idle, and not used in this state ~~for not more than 180 days~~  
22 and that are then delivered and used solely outside of this state.

23 **SECTION 32.** 77.54 (61) (c) of the statutes is created to read:

24 77.54 (61) (c) In this subsection:

1           1. “Postpress activities” include paper bronzing, die-cutting, edging,  
2           embossing, folding, gilding, gluing, and indexing.

3           2. “Prepress activities” include making print-ready plates, typesetting, trade  
4           binding, and sample mounting.

5           3. “Temporarily” means not more than 180 days.

6           **SECTION 33.** 79.15 of the statutes is amended to read:

7           **79.15 Improvements credit.** The total amount paid each year to  
8           municipalities from the appropriation account under s. 20.835 (3) (b) for the  
9           payments under s. 79.10 (5m) is \$75,000,000 in 2009, \$145,000,000 in 2010, and  
10          \$150,000,000 in each year beginning in 2011 and ending in 2014, \$650,000,000 in  
11          2015, and \$150,000,000 in 2016 and in each year thereafter.

12          **SECTION 34.** 115.436 (2) (intro.) and (c) of the statutes are consolidated,  
13          renumbered 115.436 (2) and amended to read:

14          115.436 (2) A school district is eligible for sparsity aid under this section if it  
15          satisfies all of the following criteria: ~~(c) The~~ the school district’s membership in the  
16          previous school year divided by the school district’s area in square miles is less than  
17          10.

18          **SECTION 35.** 115.436 (2) (a) and (b) of the statutes are repealed.

19          **SECTION 36.** 115.436 (3) (a) of the statutes is amended to read:

20          115.436 (3) (a) Beginning in the 2009–10 school year, from the appropriation  
21          under s. 20.255 (2) (ae) and subject to ~~par.~~ pars. (am) and (b), the department shall  
22          pay to each school district eligible for sparsity aid \$300 multiplied by the  
23          membership in the previous school year.

24          **SECTION 37.** 115.436 (3) (am) of the statutes is created to read:

1           115.436 (3) (am) Beginning in the 2014–15 school year, the department may  
2 not pay an eligible school district more than \$217,500 under par. (a) in a school year  
3 if the school district’s membership in the previous school year was 725 or more.

4           **SECTION 9137. Nonstatutory provisions; Revenue.**

5           (1) FIRST DOLLAR CREDIT. Notwithstanding section 79.10 (7m) (c) and (cm) of  
6 the statutes, in 2015 the department of administration shall distribute \$500,000,000  
7 of the amount specified for 2015 in section 79.15 of the statutes, under section 79.10  
8 (5m) of the statutes, no later than the 4th Monday in March, 2015, and the  
9 appropriate treasurer shall settle with the municipalities and taxing jurisdictions  
10 for the amounts distributed under section 79.10 (5m) of the statutes no later than  
11 April 15, 2015.

12           **SECTION 9143. Nonstatutory provisions; Technical College System.**

13           (1) HIGH-DEMAND PROFESSION GRANTS. Notwithstanding section 16.42 (1) (e) of  
14 the statutes, in submitting information under section 16.42 of the statutes for  
15 purposes of the 2015–17 biennial budget bill, the technical college system board shall  
16 submit information concerning the appropriation under section 20.292 (1) (ej) of the  
17 statutes, as created by this act, as though the total amount appropriated under  
18 section 20.292 (1) (ej) of the statutes, as created by this act, for the 2014–15 fiscal year  
19 was \$0.

20           **SECTION 9201. Fiscal changes; Administration.**

21           (1) TRANSFER TO BUDGET STABILIZATION FUND. Notwithstanding the amounts that  
22 are required to be transferred from the general fund to the budget stabilization fund  
23 during the 2013–15 fiscal biennium under section 16.518 (3) of the statutes, an  
24 amount equal to \$216,392,000 shall be transferred from the general fund to the  
25 budget stabilization fund during the 2013–14 fiscal year and an amount equal to

1       \$12,327,600 shall be transferred from the general fund to the budget stabilization  
2       fund during the 2014-15 fiscal year.

3               **SECTION 9234. Fiscal changes; Public Instruction.**

4               (1) ADDITIONAL SPECIAL EDUCATION AID. In the schedule under section 20.005 (3)  
5       of the statutes for the appropriation to the department of public instruction under  
6       section 20.255 (2) (bd) of the statutes, as affected by the acts of 2013, the dollar  
7       amount is increased by \$1,500,000 for the second fiscal year of the fiscal biennium  
8       in which this subsection takes effect for the purpose for which the appropriation is  
9       made.

10              (2) ACHIEVEMENT GUARANTEE CONTRACTS. In the schedule under section 20.005  
11       (3) of the statutes for the appropriation to the department of public instruction under  
12       section 20.255 (2) (cu) of the statutes, as affected by the acts of 2013, the dollar  
13       amount is increased by \$10,900,000 for the second fiscal year of the fiscal biennium  
14       in which this subsection takes effect for the purpose for which the appropriation is  
15       made.

16              (3) SPARSITY AID. In the schedule under section 20.005 (3) of the statutes for the  
17       appropriation to the department of public instruction under section 20.255 (2) (ae)  
18       of the statutes, as affected by the acts of 2013, the dollar amount is increased by  
19       \$23,340,000 for the second fiscal year of the fiscal biennium in which this subsection  
20       takes effect for the purpose for which the appropriation is made.

21              (4) SPECIAL EDUCATION AID. In the schedule under section 20.005 (3) of the  
22       statutes for the appropriation to the department of public instruction under section  
23       20.255 (2) (b) of the statutes, as affected by the acts of 2013, the dollar amount is  
24       increased by \$10,000,000 for the second fiscal year of the fiscal biennium in which  
25       this subsection takes effect for the purposes for which the appropriation is made.

1           (5) HIGH COST TRANSPORTATION AID. In the schedule under section 20.005 (3) of  
2 the statutes for the appropriation to the department of public instruction under  
3 section 20.255 (2) (cq) of the statutes, as affected by the acts of 2013, the dollar  
4 amount is increased by \$2,300,000 for the second fiscal year of the fiscal biennium  
5 in which this subsection takes effect for the purpose for which the appropriation is  
6 made.

7           **SECTION 9334. Initial applicability; Public Instruction.**

8           (1) SPARSITY AID. The treatment of sections 115.436 (2) (intro.), (a), (b), and (c)  
9 of the statutes first applies to sparsity aid provided in the 2014–15 school year.

10          **SECTION 9337. Initial applicability; Revenue.**

11          (1) COMMERCIAL PRINTING. The treatment of section 77.54 (61) (intro.), (a), (b),  
12 and (c) of the statutes first applies retroactively to sales made on October 1, 2013.

13          (2) CARRY-BACKS.

14          (a) The renumbering of section 71.05 (8) (b) of the statutes and the creation of  
15 section 71.05 (8) (b) 2. of the statutes first apply to taxable years beginning on  
16 January 1, 2014.

17          (b) The treatment of section 71.52 (6) of the statutes first applies retroactively  
18 to taxable years beginning on January 1, 2012.

19          (3) OVERPAYMENTS. The treatment of section 71.05 (8) (c) of the statutes first  
20 applies to refunds paid on January 1, 2014.

21          **SECTION 9400. Effective dates; general.** Except as otherwise provided in  
22 SECTIONS 9401 to 9452 of this act, this act takes effect on the day after publication.

23          **SECTION 9437. Effective dates; Revenue.**

24          (1) COMMERCIAL PRINTING. The treatment of section 77.54 (61) (intro.), (a), (b),  
25 and (c) of the statutes takes effect retroactively to October 1, 2013.

