



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0809/1  
FFK:jld:ph

DOA:.....Ley, BB0150 – Clarifying an increase in employment under the jobs tax credit program

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*  
**COMMERCE AND ECONOMIC DEVELOPMENT**

**ECONOMIC DEVELOPMENT**

This bill clarifies that to be eligible to receive tax benefits under the jobs tax credit program, a person must increase net employment in the person's business above the net employment in the person's business in the year before the person was certified for the program.

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

**SECTION 1.** 238.16 (3) (intro.) of the statutes is amended to read:

238.16 (3) ELIGIBILITY FOR TAX BENEFITS. (intro.) A person certified under sub. (2) may receive tax benefits under this section if, in each year for which the person claims tax benefits under this section, the person increases net employment in the

person's business above the net employment in the person's business during the year before the person was certified under sub. (2), as determined by the corporation under its policies and procedures, and one of the following applies:

**SECTION 2.** 238.16 (3) (am) of the statutes is repealed.

**SECTION 3.** 238.16 (5) (f) (intro.) of the statutes is amended to read:

238.16 (5) (f) (intro.) The corporation shall adopt ~~rules~~ policies and procedures for the implementation and operation of this section, including ~~rules~~ policies and procedures relating to the following:

**SECTION 4.** 238.16 (5) (f) 5. of the statutes is created to read:

238.16 (5) (f) 5. Determining a change in net employment in a person's business.

**SECTION 9350. Initial applicability; Wisconsin Economic Development Corporation.**

(1) JOBS TAX CREDIT PROGRAM; NET EMPLOYMENT INCREASE. The treatment of section 238.16 (3) (intro.) of the statutes first applies to taxable years beginning on January 1, 2013.

(END)