



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-1126/P2  
JK:jld

DOA:.....Quinn, BB0148 - Interaction between the manufacturing and agriculture credit and the other state credit

**FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

This bill prohibits a taxpayer from claiming both the manufacturing and agriculture credit and the other state credit on the same income.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 71.07 (5n) (d) 3. of the statutes is created to read:

71.07 **(5n)** (d) 3. The amount of the eligible qualified production activities income that a claimant may claim in computing the credit under par. (b) shall be reduced by the amount of the qualified production activities income taxed by another state upon which the credit under sub. (7) may be claimed.

**SECTION 9338. Initial applicability; Revenue.**

(1) OTHER STATE TAX CREDIT. The treatment of section 71.07 (5n) (d) 3. of the statutes first applies to taxable years beginning on January 1, 2017.

(END)