



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2009 Wisconsin Act 267**  
[2009 Assembly Bill 864]

**Enterprise Zone Tax Credits for  
Purchases From Wisconsin Vendors**

The Department of Commerce (Commerce) is authorized to designate up to 10 areas in the state as enterprise zones. Eligible businesses that conduct operations in an enterprise zone that are certified by Commerce can claim refundable enterprise zone tax credits. Commerce may certify a business in an enterprise zone as eligible for tax credits if the business creates or retains jobs or makes a capital investment in property and meets other requirements set forth in the law.

**2009 Wisconsin Act 267** authorizes Commerce to certify a business that is located in an enterprise zone as eligible for tax credits if the business purchases tangible personal property items, property, goods, or services from Wisconsin vendors.

The amount of the tax credit available is up to 1% of the amount that the business paid in the taxable year to purchase tangible personal property, items, property, goods, or services from Wisconsin vendors.

A business may not claim a tax credit under other provisions of the enterprise zone program for any expenditures for which it claims a credit under the provisions of the Act. The credit may first be claimed for taxable years beginning after December 31, 2009.

**Effective date:** May 25, 2010.

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May 28, 2010

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.