



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 557

**Assembly
Amendments 1 and 2**

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Generally, Assembly Bill 557 creates a productivity enhancement training tax credit and creates several work force training and education programs.

With respect to the productivity enhancement training tax credit, the analysis to the bill indicates that sole proprietors are eligible to claim the credit. However, it appears that the text of the bill does not apply to sole proprietors.

Assembly Amendment 1 extends coverage of the tax credit to sole proprietors.

Assembly Amendment 2 requires the Secretary of Administration to determine for each state agency the number of full-time equivalent positions that are funded from program revenue and that have been vacant since the first day of the ninth month immediately preceding the effective date of the bill. The Secretary must also determine the annual salary and fringe benefit costs for these positions and must identify the program revenue appropriations from which these costs are paid during the 2001-02 fiscal year. Assembly Amendment 2 requires that during the 2002-03 fiscal year, the Secretary of Administration lapse to the general fund from program revenue appropriations an amount equivalent to \$695,000.

Assembly Amendments 1 and 2 were adopted by the Assembly on a voice vote on October 16, 2001. Assembly Bill 557, as amended, passed the Assembly on a vote of Ayes, 53; Noes, 43, on the same date.

RJC:tlu;rv