



## 2011 ASSEMBLY BILL 19

February 8, 2011 – Introduced by Representatives VRUWINK, RINGHAND, TURNER, SPANBAUER, DANOU, MOLEPSKE JR, JORGENSEN, BERCEAU, POPE-ROBERTS, BARCA and PETRYK, cosponsored by Senators TAYLOR and S. COGGS. Referred to Committee on Agriculture.

1     **AN ACT to amend** 71.07 (3n) (a) 2. (intro.), 71.07 (3n) (a) 6. b., 71.07 (3n) (b) 1.,  
2             71.28 (3n) (a) 2. (intro.), 71.28 (3n) (a) 6. b., 71.28 (3n) (b) 1., 71.47 (3n) (a) 2.  
3             (intro.), 71.47 (3n) (a) 6. b. and 71.47 (3n) (b) 1. of the statutes; **relating to:** the  
4             dairy and livestock farm investment credits.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a taxpayer may claim an income and franchise tax credit for amounts paid for dairy or livestock farm modernization and expansion for taxable years beginning after December 31, 2003, and before January 1, 2012. Under this bill, a taxpayer may claim the credit for taxable years beginning after December 31, 2003, and before January 1, 2015.

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:***

5             **SECTION 1.** 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:  
6             71.07 (**3n**) (a) 2. (intro.) “Dairy farm modernization or expansion” means the  
7             construction, the improvement, or the acquisition of buildings or facilities, or the

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1 acquisition of equipment, for dairy animal housing, confinement, animal feeding,  
2 milk production, or waste management, including the following, if used exclusively  
3 related to dairy animals and if acquired and placed in service in this state during  
4 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

5 **SECTION 2.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

6 71.07 (**3n**) (a) 6. b. For taxable years that begin after December 31, 2005, and  
7 before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals,  
8 or both, means used to the exclusion of all other uses except for use not exceeding 5  
9 percent of total use.

10 **SECTION 3.** 71.07 (3n) (b) 1. of the statutes is amended to read:

11 71.07 (**3n**) (b) 1. Subject to the limitations provided in this subsection, for  
12 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,  
13 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08  
14 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy  
15 farm modernization or expansion related to the operation of the claimant’s dairy  
16 farm.

17 **SECTION 4.** 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

18 71.28 (**3n**) (a) 2. (intro.) “Dairy farm modernization or expansion” means the  
19 construction, the improvement, or the acquisition of buildings or facilities, or  
20 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk  
21 production, or waste management, including the following, if used exclusively  
22 related to dairy animals and if acquired and placed in service in this state during  
23 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

24 **SECTION 5.** 71.28 (3n) (a) 6. b. of the statutes is amended to read:

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1           71.28 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and  
2 before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals,  
3 or both, means used to the exclusion of all other uses except for use not exceeding 5  
4 percent of total use.

5           **SECTION 6.** 71.28 (3n) (b) 1. of the statutes is amended to read:

6           71.28 (3n) (b) 1. Subject to the limitations provided in this subsection, for  
7 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,  
8 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount  
9 equal to 10% of the amount the claimant paid in the taxable year for dairy farm  
10 modernization or expansion related to the operation of the claimant’s dairy farm.

11          **SECTION 7.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

12          71.47 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the  
13 construction, the improvement, or the acquisition of buildings or facilities, or the  
14 acquisition of equipment, for dairy animal housing, confinement, animal feeding,  
15 milk production, or waste management, including the following, if used exclusively  
16 related to dairy animals and if acquired and placed in service in this state during  
17 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

18          **SECTION 8.** 71.47 (3n) (a) 6. b. of the statutes is amended to read:

19          71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and  
20 before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals,  
21 or both, means used to the exclusion of all other uses except for use not exceeding 5  
22 percent of total use.

23          **SECTION 9.** 71.47 (3n) (b) 1. of the statutes is amended to read:

24          71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for  
25 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,

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**SECTION 9**

1 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount  
2 equal to 10% of the amount the claimant paid in the taxable year for dairy farm  
3 modernization or expansion related to the operation of the claimant's dairy farm.

4 (END)