



2011 SENATE BILL 5

January 14, 2011 – Introduced by Senators HOPPER, DARLING and WANGGAARD, cosponsored by Representatives WILLIAMS, STEINEKE, NASS, A. OTT, RIPP, VAN ROY, KAUFERT, TRANEL, RIVARD and KLEEFISCH. Referred to Committee on Public Health, Human Services, and Revenue.

1 **AN ACT to amend** 71.07 (3q) (d) 2., 71.28 (3q) (d) 2. and 71.47 (3q) (d) 2. of the
2 statutes; **relating to:** processing refunds for the jobs tax credit.

Analysis by the Legislative Reference Bureau

Under current law, an employer may claim tax credits based on the wages paid to new employees and on the costs incurred by the employer for certain training activities. Under current law, if the amount of the credits exceeds the employer's tax liability, the state issues a refund. The credits apply to taxable years beginning on or after January 1, 2010, but if any employer is owed a refund, the employer will not receive it until after December 31, 2011. Under this bill, an employer may claim the credits for taxable years beginning on or after January 1, 2010, and refunds will be paid beginning on July 1, 2011.

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

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

3 **SECTION 1.** 71.07 (3q) (d) 2. of the statutes is amended to read:
4 71.07 (3q) (d) 2. If the allowable amount of the claim under par. (b) exceeds the
5 tax otherwise due under ss. 71.02 and 71.08, the amount of the claim not used to

SENATE BILL 5**SECTION 1**

1 offset the tax due shall be certified by the department of revenue to the department
2 of administration for payment by check, share draft, or other draft drawn from the
3 appropriation account under s. 20.835 (2) (bb), except that the amounts certified
4 under this subdivision for taxable years beginning after December 31, 2009, and
5 before ~~January 1, 2012~~ June 30, 2011, shall be paid in taxable years beginning after
6 ~~December 31~~ on or after July 1, 2011.

7 **SECTION 2.** 71.28 (3q) (d) 2. of the statutes is amended to read:

8 71.28 **(3q)** (d) 2. If the allowable amount of the claim under par. (b) exceeds the
9 tax otherwise due under s. 71.23, the amount of the claim not used to offset the tax
10 due shall be certified by the department of revenue to the department of
11 administration for payment by check, share draft, or other draft drawn from the
12 appropriation account under s. 20.835 (2) (bb), except that the amounts certified
13 under this subdivision for taxable years beginning after December 31, 2009, and
14 before ~~January 1, 2012~~ June 30, 2011, shall be paid in taxable years beginning after
15 ~~December 31~~ on or after July 1, 2011.

16 **SECTION 3.** 71.47 (3q) (d) 2. of the statutes is amended to read:

17 71.47 **(3q)** (d) 2. If the allowable amount of the claim under par. (b) exceeds the
18 tax otherwise due under s. 71.43, the amount of the claim not used to offset the tax
19 due shall be certified by the department of revenue to the department of
20 administration for payment by check, share draft, or other draft drawn from the
21 appropriation account under s. 20.835 (2) (bb), except that the amounts certified
22 under this subdivision for taxable years beginning after December 31, 2009, and
23 before ~~January 1, 2012~~ June 30, 2011, shall be paid in taxable years beginning after
24 ~~December 31~~ on or after July 1, 2011.

25

(END)