



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-4324/2  
JK:ekg&cde

## 2021 ASSEMBLY BILL 582

September 29, 2021 - Introduced by Representatives KATZMA, MACCO, BROOKS, CABRAL-GUEVARA, DITTRICH, DUCHOW, EDMING, HORLACHER, KITCHENS, KNODL, KUGLITSCH, MURSAU, NOVAK, PENTERMAN, SPIROS, WICHGERS, WITKE and ZIMMERMAN, cosponsored by Senators MARKLEIN, KOYENGA, RINGHAND, BALLWEG, FELZKOWSKI, NASS and STROEBEL. Referred to Committee on Ways and Means.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT** *to repeal* 20.505 (8) (hm) 19., 20.835 (2) (dn), 20.835 (2) (ka), 20.835 (2)  
2           (q), 71.03 (2) (a) 3. and 4., 71.05 (6) (b) 47., 71.05 (22) (f) 1., 2. and 3., 71.07 (2),  
3           71.07 (3m), 71.07 (8), 71.07 (9e) (a), (ac), (ad), (af), and (ah), 71.07 (9e) (ap) and  
4           (at), 71.07 (9e) (g), 71.10 (4) (b), 71.15 (2), 71.26 (2) (a) 10., 71.28 (2m), 71.28 (9s),  
5           71.30 (3) (ex), 71.47 (2m), 71.47 (9s), 71.49 (1) (ex), 71.66 (2) (c) and (d), 79.13,  
6           238.3995 and 569.02 (5); and *to amend* 71.03 (2) (a) 5., 71.07 (2dm) (a) 1., 71.07  
7           (2dm) (a) 3., 71.07 (2dm) (f) 1., 71.07 (2dm) (j), 71.07 (2dm) (k), 71.07 (2dx) (a)  
8           2., 71.07 (2dx) (b) (intro.), 71.07 (2dx) (c), 71.07 (2dx) (d), 71.07 (9e) (aj) (intro.),  
9           71.10 (4) (i), 71.26 (2) (a) 4., 71.28 (1dm) (a) 1., 71.28 (1dm) (a) 3., 71.28 (1dm)  
10          (f) 1., 71.28 (1dm) (j), 71.28 (1dm) (k), 71.28 (1dx) (a) 2., 71.28 (1dx) (b) (intro.),  
11          71.28 (1dx) (c), 71.28 (1dx) (d), 71.30 (3) (f), 71.45 (2) (a) 10., 71.47 (1dm) (a) 1.,  
12          71.47 (1dm) (a) 3., 71.47 (1dm) (f) 1., 71.47 (1dm) (j), 71.47 (1dm) (k), 71.47 (1dx)  
13          (a) 2., 71.47 (1dx) (b) (intro.), 71.47 (1dx) (c), 71.47 (1dx) (d), 71.49 (1) (f), 71.88  
14          (2) (b), 79.10 (11) (b), 238.23 (2) (b), 238.398 (2) (b), 632.897 (10) (a) 3., 767.511

**ASSEMBLY BILL 582**

1 (1) (b), 767.804 (3) (c), 767.805 (4) (c) and 767.89 (3) (d) of the statutes; **relating**  
2 **to:** the repeal of obsolete tax credits.

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***Analysis by the Legislative Reference Bureau***

This bill repeals the following tax credits that taxpayers may no longer claim because of sunset provisions related to each of these credits:

1. The farmland tax relief credit and the corresponding appropriations.
  2. The provisions of the earned income tax credit that pertain to taxable years beginning before January 1, 2011.
  3. The community development finance authority individual income credit.
  4. The airport development zones credit.
  5. The relocated business credit.
  6. The personal exemption credit for natural persons.
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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3 **SECTION 1.** 20.505 (8) (hm) 19. of the statutes is repealed.

4 **SECTION 2.** 20.835 (2) (dn) of the statutes is repealed.

5 **SECTION 3.** 20.835 (2) (ka) of the statutes is repealed.

6 **SECTION 4.** 20.835 (2) (q) of the statutes is repealed.

7 **SECTION 5.** 71.03 (2) (a) 3. and 4. of the statutes are repealed.

8 **SECTION 6.** 71.03 (2) (a) 5. of the statutes is amended to read:

9 71.03 (2) (a) 5. For taxable years beginning on or after January 1, 1994, every  
10 natural person for whom ~~a deduction from tax under s. 71.07 (8) (b) is allowable to~~  
11 ~~another~~ the taxpayer is entitled to an exemption for the taxable year under section  
12 151 (c) of the Internal Revenue Code shall file a return if that natural person has any  
13 amount of unearned income and that person has gross income of at least \$500  
14 adjusted for inflation in the manner prescribed by sections 1 (f) (3) to (6) and 63 (c)  
15 (4) of the ~~internal revenue code~~ Internal Revenue Code. The department of revenue  
16 shall incorporate the changes in the income tax forms and instructions.

**ASSEMBLY BILL 582**

1           **SECTION 7.** 71.05 (6) (b) 47. of the statutes is repealed.

2           **SECTION 8.** 71.05 (22) (f) 1., 2. and 3. of the statutes are repealed.

3           **SECTION 9.** 71.07 (2) of the statutes is repealed.

4           **SECTION 10.** 71.07 (2dm) (a) 1. of the statutes is amended to read:

5           71.07 **(2dm)** (a) 1. “Certified” means entitled under s. 238.395 (3) (a) 4. or s.  
6           560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
7           or 238.398 (5), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009  
8           stats., or s. 560.7995 (4), 2009 stats.

9           **SECTION 11.** 71.07 (2dm) (a) 3. of the statutes is amended to read:

10           71.07 **(2dm)** (a) 3. “Development zone” means a development opportunity zone  
11           under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or  
12           s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.  
13           560.7995, 2009 stats.

14           **SECTION 12.** 71.07 (2dm) (f) 1. of the statutes is amended to read:

15           71.07 **(2dm)** (f) 1. A copy of the verification that the claimant may claim tax  
16           benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified  
17           under s. 238.395 (5), or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or  
18           s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

19           **SECTION 13.** 71.07 (2dm) (j) of the statutes is amended to read:

20           71.07 **(2dm)** (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795  
21           (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,  
22           or if a person’s certification under s. 238.395 (5), or 238.398 (3), or 238.3995 (4) or s.  
23           560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.,  
24           is revoked, that person may claim no credits under this subsection for the taxable  
25           year that includes the day on which the person becomes ineligible for tax benefits,

**ASSEMBLY BILL 582****SECTION 13**

1 the taxable year that includes the day on which the certification is revoked, or  
2 succeeding taxable years, and that person may carry over no unused credits from  
3 previous years to offset tax under this chapter for the taxable year that includes the  
4 day on which the person becomes ineligible for tax benefits, the taxable year that  
5 includes the day on which the certification is revoked, or succeeding taxable years.

6 **SECTION 14.** 71.07 (2dm) (k) of the statutes is amended to read:

7 71.07 (2dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.  
8 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
9 or 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009  
10 stats., or s. 560.7995 (4), 2009 stats., ceases business operations in the development  
11 zone during any of the taxable years that that zone exists, that person may not carry  
12 over to any taxable year following the year during which operations cease any  
13 unused credits from the taxable year during which operations cease or from previous  
14 taxable years.

15 **SECTION 15.** 71.07 (2dx) (a) 2. of the statutes is amended to read:

16 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.  
17 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or  
18 s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s.  
19 560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s.  
20 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.  
21 560.7995, 2009 stats.

22 **SECTION 16.** 71.07 (2dx) (b) (intro.) of the statutes is amended to read:

23 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and  
24 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable  
25 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,

**ASSEMBLY BILL 582**

1 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or~~  
2 ~~238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3),  
3 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against  
4 the taxes otherwise due under this chapter the following amounts:

5 **SECTION 17.** 71.07 (2dx) (c) of the statutes is amended to read:

6 71.07 (**2dx**) (c) *Credit precluded.* If the certification of a person for tax benefits  
7 under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009  
8 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009~~  
9 ~~stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395  
10 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this  
11 subsection for the taxable year that includes the day on which the certification is  
12 revoked; the taxable year that includes the day on which the person becomes  
13 ineligible for tax benefits; or succeeding taxable years and that person may not carry  
14 over unused credits from previous years to offset tax under this chapter for the  
15 taxable year that includes the day on which certification is revoked; the taxable year  
16 that includes the day on which the person becomes ineligible for tax benefits; or  
17 succeeding taxable years.

18 **SECTION 18.** 71.07 (2dx) (d) of the statutes is amended to read:

19 71.07 (**2dx**) (d) *Carry-over precluded.* If a person who is entitled under s.  
20 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.  
21 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats.,  
22 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~  
23 for tax benefits ceases business operations in the development zone during any of the  
24 taxable years that that zone exists, that person may not carry over to any taxable

**ASSEMBLY BILL 582****SECTION 18**

1 year following the year during which operations cease any unused credits from the  
2 taxable year during which operations cease or from previous taxable years.

3 **SECTION 19.** 71.07 (3m) of the statutes is repealed.

4 **SECTION 20.** 71.07 (8) of the statutes is repealed.

5 **SECTION 21.** 71.07 (9e) (a), (ac), (ad), (af), and (ah) of the statutes are repealed.

6 **SECTION 22.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

7 71.07 **(9e)** (aj) (intro.) For taxable years beginning after December 31, 2010, an  
8 individual may credit against the tax imposed under s. 71.02 an amount equal to one  
9 of the following percentages of the federal basic earned income credit for which the  
10 person is eligible for the taxable year under section 32 ~~(b) (1) (A) to (C)~~ of the Internal  
11 Revenue Code:

12 **SECTION 23.** 71.07 (9e) (ap) and (at) of the statutes are repealed.

13 **SECTION 24.** 71.07 (9e) (g) of the statutes is repealed.

14 **SECTION 25.** 71.10 (4) (b) of the statutes is repealed.

15 **SECTION 26.** 71.10 (4) (i) of the statutes is amended to read:

16 71.10 **(4)** (i) The total of claim of right credit under s. 71.07 (1), farmland  
17 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
18 beyond under s. 71.613, homestead credit under subch. VIII, ~~farmland tax relief~~  
19 ~~credit under s. 71.07 (3m)~~, jobs tax credit under s. 71.07 (3q), business development  
20 credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and  
21 surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit  
22 under s. 71.07 (3w), electronics and information technology manufacturing zone  
23 credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e), estimated  
24 tax payments under s. 71.09, and taxes withheld under subch. X.

25 **SECTION 27.** 71.15 (2) of the statutes is repealed.

**ASSEMBLY BILL 582**

1           **SECTION 28.** 71.26 (2) (a) 4. of the statutes is amended to read:

2           71.26 **(2)** (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),  
3           (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5e), (5g), (5i), (5j), (5k), (5r),  
4           (5rm), (6n), ~~(9s)~~, and (10) and not passed through by a partnership, limited liability  
5           company, or tax-option corporation that has added that amount to the partnership's,  
6           limited liability company's, or tax-option corporation's income under s. 71.21 (4) or  
7           71.34 (1k) (g).

8           **SECTION 29.** 71.26 (2) (a) 10. of the statutes is repealed.

9           **SECTION 30.** 71.28 (1dm) (a) 1. of the statutes is amended to read:

10           71.28 **(1dm)** (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.  
11           560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
12           or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009  
13           stats., ~~or s. 560.7995 (4), 2009 stats.~~

14           **SECTION 31.** 71.28 (1dm) (a) 3. of the statutes is amended to read:

15           71.28 **(1dm)** (a) 3. "Development zone" means a development opportunity zone  
16           under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or  
17           s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~  
18           ~~560.7995, 2009 stats.~~

19           **SECTION 32.** 71.28 (1dm) (f) 1. of the statutes is amended to read:

20           71.28 **(1dm)** (f) 1. A copy of the verification that the claimant may claim tax  
21           benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified  
22           under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or  
23           s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~

24           **SECTION 33.** 71.28 (1dm) (j) of the statutes is amended to read:

**ASSEMBLY BILL 582****SECTION 33**

1           71.28 **(1dm)** (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795  
2           (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,  
3           or if a person's certification under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s.  
4           560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~  
5           is revoked, that person may claim no credits under this subsection for the taxable  
6           year that includes the day on which the person becomes ineligible for tax benefits,  
7           the taxable year that includes the day on which the certification is revoked, or  
8           succeeding taxable years, and that person may carry over no unused credits from  
9           previous years to offset tax under this chapter for the taxable year that includes the  
10          day on which the person becomes ineligible for tax benefits, the taxable year that  
11          includes the day on which the certification is revoked, or succeeding taxable years.

12           **SECTION 34.** 71.28 (1dm) (k) of the statutes is amended to read:

13           71.28 **(1dm)** (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.  
14           560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
15           or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009  
16           stats., ~~or s. 560.7995 (4), 2009 stats.,~~ ceases business operations in the development  
17           zone during any of the taxable years that that zone exists, that person may not carry  
18           over to any taxable year following the year during which operations cease any  
19           unused credits from the taxable year during which operations cease or from previous  
20           taxable years.

21           **SECTION 35.** 71.28 (1dx) (a) 2. of the statutes is amended to read:

22           71.28 **(1dx)** (a) 2. "Development zone" means a development zone under s.  
23           238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or  
24           s. 560.795, 2009 stats., an enterprise development zone under s. 238.397 or s.  
25           560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s.



**ASSEMBLY BILL 582**

1 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~  
2 ~~560.7995, 2009 stats.~~

3 **SECTION 36.** 71.28 (1dx) (b) (intro.) of the statutes is amended to read:

4 71.28 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and  
5 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable  
6 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,  
7 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or~~  
8 ~~238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3),  
9 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against  
10 the taxes otherwise due under this chapter the following amounts:

11 **SECTION 37.** 71.28 (1dx) (c) of the statutes is amended to read:

12 71.28 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits  
13 under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009  
14 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009~~  
15 ~~stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395  
16 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this  
17 subsection for the taxable year that includes the day on which the certification is  
18 revoked; the taxable year that includes the day on which the person becomes  
19 ineligible for tax benefits; or succeeding taxable years and that person may not carry  
20 over unused credits from previous years to offset tax under this chapter for the  
21 taxable year that includes the day on which certification is revoked; the taxable year  
22 that includes the day on which the person becomes ineligible for tax benefits; or  
23 succeeding taxable years.

24 **SECTION 38.** 71.28 (1dx) (d) of the statutes is amended to read:

**ASSEMBLY BILL 582****SECTION 38**

1           71.28 **(1dx)** (d) *Carry-over precluded*. If a person who is entitled under s.  
2           238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.  
3           238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats.,  
4           s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~  
5           for tax benefits ceases business operations in the development zone during any of the  
6           taxable years that that zone exists, that person may not carry over to any taxable  
7           year following the year during which operations cease any unused credits from the  
8           taxable year during which operations cease or from previous taxable years.

9           **SECTION 39.** 71.28 (2m) of the statutes is repealed.

10          **SECTION 40.** 71.28 (9s) of the statutes is repealed.

11          **SECTION 41.** 71.30 (3) (ex) of the statutes is repealed.

12          **SECTION 42.** 71.30 (3) (f) of the statutes is amended to read:

13           71.30 **(3)** (f) The total of farmland preservation credit under subch. IX,  
14           ~~farmland tax relief credit under s. 71.28 (2m)~~, jobs credit under s. 71.28 (3q),  
15           enterprise zone jobs credit under s. 71.28 (3w), electronics and information  
16           technology manufacturing zone credit under s. 71.28 (3wm), business development  
17           credit under s. 71.28 (3y), research credit under s. 71.28 (4) (k) 1., and estimated tax  
18           payments under s. 71.29.

19          **SECTION 43.** 71.45 (2) (a) 10. of the statutes is amended to read:

20           71.45 **(2)** (a) 10. By adding to federal taxable income the amount of credit  
21           computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5e), (5g), (5i),  
22           (5j), (5k), (5r), (5rm), (6n), ~~(9s)~~, and (10) and not passed through by a partnership,  
23           limited liability company, or tax-option corporation that has added that amount to  
24           the partnership's, limited liability company's, or tax-option corporation's income

**ASSEMBLY BILL 582**

1 under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47  
2 (~~1~~), (3), (3t), (4), (4m), and (5).

3 **SECTION 44.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

4 71.47 **(1dm)** (a) 1. “Certified” means entitled under s. 238.395 (3) (a) 4. or s.  
5 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
6 or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009  
7 stats., ~~or s. 560.7995 (4), 2009 stats.~~

8 **SECTION 45.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

9 71.47 **(1dm)** (a) 3. “Development zone” means a development opportunity zone  
10 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or  
11 s. 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~  
12 ~~560.7995, 2009 stats.~~

13 **SECTION 46.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

14 71.47 **(1dm)** (f) 1. A copy of the verification that the claimant may claim tax  
15 benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3) (a) 4., 2009 stats., or is certified  
16 under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or  
17 s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~

18 **SECTION 47.** 71.47 (1dm) (j) of the statutes is amended to read:

19 71.47 **(1dm)** (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795  
20 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,  
21 or if a person’s certification under s. 238.395 (5), or 238.398 (3), ~~or 238.3995 (4)~~ or s.  
22 560.795 (5), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.~~,  
23 is revoked, that person may claim no credits under this subsection for the taxable  
24 year that includes the day on which the person becomes ineligible for tax benefits,  
25 the taxable year that includes the day on which the certification is revoked, or

**ASSEMBLY BILL 582****SECTION 47**

1 succeeding taxable years, and that person may carry over no unused credits from  
2 previous years to offset tax under this chapter for the taxable year that includes the  
3 day on which the person becomes ineligible for tax benefits, the taxable year that  
4 includes the day on which the certification is revoked, or succeeding taxable years.

5 **SECTION 48.** 71.47 (1dm) (k) of the statutes is amended to read:

6 71.47 **(1dm)** (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.  
7 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),  
8 or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.795 (5), 2009 stats., or s. 560.798 (3), 2009  
9 stats., ~~or s. 560.7995 (4), 2009 stats.~~, ceases business operations in the development  
10 zone during any of the taxable years that that zone exists, that person may not carry  
11 over to any taxable year following the year during which operations cease any  
12 unused credits from the taxable year during which operations cease or from previous  
13 taxable years.

14 **SECTION 49.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

15 71.47 **(1dx)** (a) 2. “Development zone” means a development zone under s.  
16 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or  
17 s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s.  
18 560.797, 2009 stats., or an agricultural development zone under s. 238.398 or s.  
19 560.798, 2009 stats., ~~or an airport development zone under s. 238.3995 or s.~~  
20 ~~560.7995, 2009 stats.~~

21 **SECTION 50.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

22 71.47 **(1dx)** (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and  
23 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable  
24 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,  
25 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or~~

**ASSEMBLY BILL 582**

1     ~~238.3995 (4)~~ or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3),  
2     2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~ any person may claim as a credit against  
3     the taxes otherwise due under this chapter the following amounts:

4             **SECTION 51.** 71.47 (1dx) (c) of the statutes is amended to read:

5             71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits  
6     under s. 238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009  
7     stats., s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009~~  
8     ~~stats.,~~ is revoked, or if the person becomes ineligible for tax benefits under s. 238.395  
9     (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this  
10    subsection for the taxable year that includes the day on which the certification is  
11    revoked; the taxable year that includes the day on which the person becomes  
12    ineligible for tax benefits; or succeeding taxable years and that person may not carry  
13    over unused credits from previous years to offset tax under this chapter for the  
14    taxable year that includes the day on which certification is revoked; the taxable year  
15    that includes the day on which the person becomes ineligible for tax benefits; or  
16    succeeding taxable years.

17            **SECTION 52.** 71.47 (1dx) (d) of the statutes is amended to read:

18            71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.  
19    238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.  
20    238.365 (3), 238.397 (4), or 238.398 (3), ~~or 238.3995 (4)~~ or s. 560.765 (3), 2009 stats.,  
21    s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., ~~or s. 560.7995 (4), 2009 stats.,~~  
22    for tax benefits ceases business operations in the development zone during any of the  
23    taxable years that that zone exists, that person may not carry over to any taxable  
24    year following the year during which operations cease any unused credits from the  
25    taxable year during which operations cease or from previous taxable years.

**ASSEMBLY BILL 582**

1           **SECTION 53.** 71.47 (2m) of the statutes is repealed.

2           **SECTION 54.** 71.47 (9s) of the statutes is repealed.

3           **SECTION 55.** 71.49 (1) (ex) of the statutes is repealed.

4           **SECTION 56.** 71.49 (1) (f) of the statutes is amended to read:

5           71.49 (1) (f) The total of farmland preservation credit under subch. IX,  
6 ~~farmland tax relief credit under s. 71.47 (2m)~~, jobs credit under s. 71.47 (3q),  
7 enterprise zone jobs credit under s. 71.47 (3w), business development credit under  
8 s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., and estimated tax payments  
9 under s. 71.48.

10          **SECTION 57.** 71.66 (2) (c) and (d) of the statutes are repealed.

11          **SECTION 58.** 71.88 (2) (b) of the statutes is amended to read:

12          71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person  
13 aggrieved by the department of revenue's redetermination of a credit under s. 71.07  
14 ~~(3m)~~, (6), or (9e), 71.28 (1) ~~or (2m)~~, or 71.47 (1) ~~or (2m)~~ or subch. VIII or IX, except  
15 when the denial is based upon late filing of claim for credit or is based upon a  
16 redetermination under s. 71.55 (8) of rent constituting property taxes accrued as at  
17 arm's length, may appeal the redetermination to the tax appeals commission by  
18 filing a petition with the commission within 60 days after the redetermination, as  
19 provided under s. 73.01 (5) with respect to income or franchise tax cases, and review  
20 of the commission's decision may be had under s. 73.015. For appeals brought under  
21 this paragraph, the filing fee required under s. 73.01 (5) (a) does not apply.

22          **SECTION 59.** 79.10 (11) (b) of the statutes, as affected by 2021 Wisconsin Act 58,  
23 is amended to read:

24          79.10 (11) (b) Before October 1, the department of administration shall  
25 determine the total funds available for distribution under the lottery and gaming

**ASSEMBLY BILL 582**

1 credit in the following year and shall inform the joint committee on finance of that  
2 total. Total funds available for distribution shall be all moneys projected to be  
3 transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am) and (g) and  
4 all existing and projected lottery proceeds and interest for the fiscal year of the  
5 distribution, less the amount estimated to be expended under ss. 20.455 (2) (r), and  
6 20.566 (2) (r), ~~and 20.835 (2) (q)~~ and less the required reserve under s. 20.003 (5).  
7 The joint committee on finance may revise the total amount to be distributed if it does  
8 so at a meeting that takes place before October 16. If the joint committee on finance  
9 does not schedule a meeting to take place before October 16, the total determined by  
10 the department of administration shall be the total amount estimated to be  
11 distributed under the lottery and gaming credit in the following year.

12 **SECTION 60.** 79.13 of the statutes is repealed.

13 **SECTION 61.** 238.23 (2) (b) of the statutes is amended to read:

14 238.23 (2) (b) The designation of an area as a technology zone shall be in effect  
15 for 10 years from the time that the corporation first designates the area. Not more  
16 than \$5,000,000 in tax credits may be claimed in a technology zone, ~~except that the~~  
17 ~~corporation may allocate the amount of unallocated airport development zone tax~~  
18 ~~credits, as provided under s. 238.3995 (3) (b), to technology zones for which the~~  
19 ~~\$5,000,000 maximum allocation is insufficient.~~ The corporation may change the  
20 boundaries of a technology zone during the time that its designation is in effect. A  
21 change in the boundaries of a technology zone does not affect the duration of the  
22 designation of the area or the maximum tax credit amount that may be claimed in  
23 the technology zone.

24 **SECTION 62.** 238.398 (2) (b) of the statutes is amended to read:

**ASSEMBLY BILL 582****SECTION 62**

1           238.398 (2) (b) The designation of an area as an agricultural development zone  
2 shall be in effect for 10 years from the time that the corporation first designates the  
3 area. Not more than \$5,000,000 in tax benefits may be claimed in an agricultural  
4 development zone, ~~except that the corporation may allocate the amount of~~  
5 ~~unallocated airport development zone tax credits, as provided under s. 238.3995 (3)~~  
6 ~~(b), to agricultural development zones for which the \$5,000,000 maximum allocation~~  
7 ~~is insufficient.~~ The corporation may change the boundaries of an agricultural  
8 development zone during the time that its designation is in effect. A change in the  
9 boundaries of an agricultural development zone does not affect the duration of the  
10 designation of the area or the maximum tax benefit amount that may be claimed in  
11 the agricultural development zone.

12           **SECTION 63.** 238.3995 of the statutes is repealed.

13           **SECTION 64.** 569.02 (5) of the statutes is repealed.

14           **SECTION 65.** 632.897 (10) (a) 3. of the statutes is amended to read:

15           632.897 (10) (a) 3. The fact that the group member or insured does not claim  
16 the child as an exemption for federal income tax purposes under 26 USC 151 (c), or  
17 as an exemption for state income tax purposes ~~under s. 71.07 (8) (b) or under the laws~~  
18 ~~of another state, if a court order under s. 767.513 or the laws of another state assigns~~  
19 ~~responsibility for the child's health care expenses to the group member or insured.~~

20           **SECTION 66.** 767.511 (1) (b) of the statutes is amended to read:

21           767.511 (1) (b) Ensure that the parties have stipulated which party, if either  
22 is eligible, will claim each child as an exemption for federal income tax purposes  
23 under 26 USC 151 (c), or as an exemption for state income tax purposes ~~under s. 71.07~~  
24 ~~(8) (b) or under the laws of another state.~~ If the parties are unable to reach an  
25 agreement about the tax exemption for each child, the court shall make the decision



**ASSEMBLY BILL 582**

1 in accordance with state and federal tax laws. In making its decision, the court shall  
2 consider whether the parent who is assigned responsibility for the child's health care  
3 expenses under s. 767.513 is covered under a health insurance policy or plan,  
4 including a self-insured plan, that is not subject to s. 632.897 (10) and that  
5 conditions coverage of a dependent child on whether the child is claimed by the  
6 insured parent as an exemption for purposes of federal or state income taxes.

7 **SECTION 67.** 767.804 (3) (c) of the statutes is amended to read:

8 767.804 (3) (c) A determination as to which parent, if eligible, shall have the  
9 right to claim the child as an exemption for federal tax purposes under 26 USC 151  
10 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

11 **SECTION 68.** 767.805 (4) (c) of the statutes is amended to read:

12 767.805 (4) (c) A determination as to which parent, if eligible, shall have the  
13 right to claim the child as an exemption for federal tax purposes under 26 USC 151  
14 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

15 **SECTION 69.** 767.89 (3) (d) of the statutes is amended to read:

16 767.89 (3) (d) A determination as to which parent, if eligible, shall have the  
17 right to claim the child as an exemption for federal tax purposes under 26 USC 151  
18 (c), ~~or as an exemption for state tax purposes under s. 71.07 (8) (b).~~

19 (END)