



State of Wisconsin
2011 - 2012 LEGISLATURE

September 2011 Special Session



LRB-3026/1

JK:cjs:ph

SENATE BILL 3

October 11, 2011 – Introduced by COMMITTEE ON SENATE ORGANIZATION, by request of Governor Scott Walker, Senator Schultz, and Representatives Marklein and Krug. Referred to Committee on Workforce Development, Small Business, and Tourism.

1 **AN ACT to amend** 71.07 (5f) (c) 6., 71.28 (5f) (c) 6. and 71.47 (5f) (c) 6. of the
2 statutes; **relating to:** the film production services tax credit application fee.

Analysis by the Legislative Reference Bureau

Under current law, a person who wishes to claim the film production services income and franchise tax credit must first submit an application to the Department of Tourism, along with an application fee equal to 2 percent of the person's production expenditures or \$5,000, whichever is less.

Under this bill, the application fee for the film production services credit is \$500.

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 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act
4 32, is amended to read:

5 71.07 (5f) (c) 6. No credit may be allowed under this subsection unless the
6 claimant files an application with the department of commerce or the department of

1 tourism, at the time and in the manner prescribed by the department of commerce
2 or the department of tourism, and the department of commerce or the department
3 of tourism approves the application. The claimant shall submit a \$500 fee with the
4 application ~~in an amount equal to 2 percent of the claimant's budgeted production~~
5 ~~expenditures or to \$5,000, whichever is less.~~ The claimant shall submit a copy of the
6 approved application with the claimant's return.

7 **SECTION 2.** 71.28 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act
8 32, is amended to read:

9 71.28 **(5f)** (c) 6. No credit may be allowed under this subsection unless the
10 claimant files an application with the department of commerce or the department of
11 tourism, at the time and in the manner prescribed by the department of commerce
12 or the department of tourism, and the department of commerce or the department
13 of tourism approves the application. The claimant shall submit a \$500 fee with the
14 application ~~in an amount equal to 2 percent of the claimant's budgeted production~~
15 ~~expenditures or to \$5,000, whichever is less.~~ The claimant shall submit a copy of the
16 approved application with the claimant's return.

17 **SECTION 3.** 71.47 (5f) (c) 6. of the statutes, as affected by 2011 Wisconsin Act
18 32, is amended to read:

19 71.47 **(5f)** (c) 6. No credit may be allowed under this subsection unless the
20 claimant files an application with the department of commerce or the department of
21 tourism, at the time and in the manner prescribed by the department of commerce
22 or the department of tourism, and the department of commerce or the department
23 of tourism approves the application. The claimant shall submit a \$500 fee with the
24 application ~~in an amount equal to 2 percent of the claimant's budgeted production~~

1 expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the
2 approved application with the claimant's return.

3 **SECTION 4. Initial applicability.**

4 (1) This act first applies to applications submitted on the effective date of this
5 subsection.

6 (END)