

State of Wisconsin



2011 Senate Bill 9

Date of enactment: **April 19, 2011**

Date of publication*: **May 3, 2011**

2011 WISCONSIN ACT 15

AN ACT to amend 71.07 (3n) (a) 2. (intro.), 71.07 (3n) (a) 5. (intro.), 71.07 (3n) (a) 6. b., 71.07 (3n) (b) 1., 71.07 (3n) (b) 2., 71.28 (3n) (a) 2. (intro.), 71.28 (3n) (a) 5. (intro.), 71.28 (3n) (a) 6. b., 71.28 (3n) (b) 1., 71.28 (3n) (b) 2., 71.47 (3n) (a) 2. (intro.), 71.47 (3n) (a) 5. (intro.), 71.47 (3n) (a) 6. b., 71.47 (3n) (b) 1. and 71.47 (3n) (b) 2. of the statutes; **relating to:** the dairy and livestock farm investment credits.

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

SECTION 1. 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:

71.07 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

SECTION 1d. 71.07 (3n) (a) 5. (intro.) of the statutes is amended to read:

71.07 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, including the following, if used exclusively related to livestock and if acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017:

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

71.07 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017, “used exclusively,” related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

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

71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017, a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant’s dairy farm.

SECTION 3d. 71.07 (3n) (b) 2. of the statutes is amended to read:

71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017, a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an amount equal to 10 percent of the amount the claimant paid in the taxable year for

* Section 991.11, WISCONSIN STATUTES 2009–10 : Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated” by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

livestock farm modernization or expansion related to the operation of the claimant's livestock farm.

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

71.28 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or acquiring equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

SECTION 4d. 71.28 (3n) (a) 5. (intro.) of the statutes is amended to read:

71.28 (3n) (a) 5. (intro.) "Livestock farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, including the following, if used exclusively related to livestock and if acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017:

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

71.28 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017, "used exclusively," related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

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

71.28 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant's dairy farm.

SECTION 6d. 71.28 (3n) (b) 2. of the statutes is amended to read:

71.28 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant's livestock farm.

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

71.47 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017:

SECTION 7d. 71.47 (3n) (a) 5. (intro.) of the statutes is amended to read:

71.47 (3n) (a) 5. (intro.) "Livestock farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, including the following, if used exclusively related to livestock and if acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017:

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

71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017, "used exclusively," related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

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

71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2017, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant's dairy farm.

SECTION 9d. 71.47 (3n) (b) 2. of the statutes is amended to read:

71.47 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, ~~2012~~ 2017, a claimant may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant's livestock farm.