



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRBb0084/1  
JK:jld:md

**ASSEMBLY AMENDMENT 41,  
TO 2009 SENATE BILL 62**

February 18, 2009 – Offered by Representatives FRISKE, MURSAU, M. WILLIAMS,  
SUDER, NYGREN and MEYER.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 20, line 2: after that line insert:

3 “**SECTION 16d.** 20.835 (2) (ba) of the statutes is created to read:

4 20.835 (2) (ba) *Silviculture investment credit.* A sum sufficient to make the  
5 payments under ss. 71.07 (3rm), 71.28 (3rm), and 71. 47 (3rm).”.

6 **2.** Page 44, line 2: after “(3r),” insert “(3rm),”.

7 **3.** Page 53, line 2: after that line insert:

8 “**SECTION 100d.** 71.07 (3rm) of the statutes is created to read:

9 71.07 (3rm) SILVICULTURE INVESTMENT CREDIT. (a) *Definitions.* In this  
10 subsection:

11 1. “Claimant” means a person who files a claim under this subsection.

1           2. “Silviculture” means theory and practice of controlling regeneration,  
2 composition, and growth of stands of forest vegetation using knowledge of the life  
3 history, characteristics, and ecology of forest trees through:

4           a. Regeneration treatment.

5           b. Liberation cutting.

6           c. Thinning.

7           d. Crown thinning.

8           e. Improvement cutting.

9           f. Planting.

10          g. Site preparation.

11          h. Pruning.

12          3. “Silviculture modernization or expansion” means constructing, improving,  
13 or acquiring buildings or facilities, or acquiring equipment, if the buildings,  
14 facilities, and equipment are used exclusively for silviculture and if acquired and  
15 placed in service in this state during taxable years that begin after December 31,  
16 2008, and before January 1, 2015.

17          4. “Used exclusively” means used to the exclusion of all other uses except for  
18 use not exceeding 5 percent of total use.

19          (b) *Filing claims.* Subject to the limitations provided in this subsection and s.  
20 560.209, for taxable years beginning after December 31, 2008, and before January  
21 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.02  
22 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount  
23 the claimant paid in the taxable year for silviculture modernization or expansion.

1           (c) *Limitations.* 1. No credit may be allowed under this subsection for any  
2 amount that the claimant paid for expenses described under par. (b) that the  
3 claimant also claimed as a deduction under section 162 of the Internal Revenue Code.

4           2. The aggregate amount of credits that a claimant may claim under this  
5 subsection is \$200,000.

6           3. a. The maximum amount of the credits that may be claimed under this  
7 subsection and ss. 71.28 (3rm) and 71.47 (3rm) in fiscal year 2009–10 is \$700,000,  
8 as allocated under s. 560.209.

9           b. The maximum amount of the credits that may be claimed under this  
10 subsection and ss. 71.28 (3rm) and 71.47 (3rm) in fiscal year 2010–11, and in each  
11 fiscal year thereafter, is \$800,000, as allocated under s. 560.209.

12           4. Partnerships, limited liability companies, and tax–option corporations may  
13 not claim the credit under this subsection, but the eligibility for, and the amount of,  
14 the credit are based on their payment of expenses under par. (b), except that the  
15 aggregate amount of credits that the entity may compute shall not exceed \$200,000.  
16 A partnership, limited liability company, or tax–option corporation shall compute  
17 the amount of credit that each of its partners, members, or shareholders may claim  
18 and shall provide that information to each of them. Partners, members of limited  
19 liability companies, and shareholders of tax–option corporations may claim the  
20 credit in proportion to their ownership interest.

21           5. If 2 or more persons own and operate the silviculture operation, each person  
22 may claim a credit under par. (b) in proportion to his or her ownership interest, except  
23 that the aggregate amount of the credits claimed by all persons who own and operate  
24 the operation shall not exceed \$200,000.

1 (d) *Administration*. 1. Section 71.28 (4) (e), (g), and (h), as it applies to the  
2 credit under s. 71.28 (4), applies to the credit under this subsection.

3 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise  
4 due under s. 71.02 or 71.08, the amount of the claim not used to offset the tax due  
5 shall be certified by the department of revenue to the department of administration  
6 for payment by check, share draft, or other draft drawn from the appropriation  
7 account under s. 20.835 (2) (ba).”.

8 **4.** Page 54, line 21: after “~~(3r)~~,” insert “(3rm)”.

9 **5.** Page 56, line 20: after “~~(3r)~~,” insert “silviculture investment credit under s.  
10 71.07 (3rm)”.

11 **6.** Page 57, line 2: after “~~(3r)~~,” insert “(3rm)”.

12 **7.** Page 81, line 8: after “~~(3r)~~,” insert “(3rm)”.

13 **8.** Page 89, line 7: after that line insert:

14 “**SECTION 147d.** 71.28 (3rm) of the statutes is created to read:

15 71.28 **(3rm)** SILVICULTURE INVESTMENT CREDIT. (a) *Definitions*. In this  
16 subsection:

17 1. “Claimant” means a person who files a claim under this subsection.

18 2. “Silviculture” means theory and practice of controlling regeneration,  
19 composition, and growth of stands of forest vegetation using knowledge of the life  
20 history, characteristics, and ecology of forest trees through:

21 a. Regeneration treatment.

22 b. Liberation cutting.

23 c. Thinning.

d. Crown thinning.

1 e. Improvement cutting.

2 f. Planting.

3 g. Site preparation.

4 h. Pruning.

5 3. “Silviculture modernization or expansion” means constructing, improving,  
6 or acquiring buildings or facilities, or acquiring equipment, if the buildings,  
7 facilities, and equipment are used exclusively for silviculture and if acquired and  
8 placed in service in this state during taxable years that begin after December 31,  
9 2008, and before January 1, 2015.

10 4. “Used exclusively” means used to the exclusion of all other uses except for  
11 use not exceeding 5 percent of total use.

12 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.  
13 560.209, for taxable years beginning after December 31, 2008, and before January  
14 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.23,  
15 up to the amount of the tax, an amount equal to 10 percent of the amount the  
16 claimant paid in the taxable year for silviculture modernization or expansion.

17 (c) *Limitations.* 1. No credit may be allowed under this subsection for any  
18 amount that the claimant paid for expenses described under par. (b) that the  
19 claimant also claimed as a deduction under section 162 of the Internal Revenue Code.

20 2. The aggregate amount of credits that a claimant may claim under this  
21 subsection is \$200,000.

22 3. a. The maximum amount of the credits that may be claimed under this  
23 subsection and ss. 71.07 (3rm) and 71.47 (3rm) in fiscal year 2009–10 is \$700,000,  
24 as allocated under s. 560.209.

1           b. The maximum amount of the credits that may be claimed under this  
2 subsection and ss. 71.07 (3rm) and 71.47 (3rm) in fiscal year 2010–11, and in each  
3 fiscal year thereafter, is \$800,000, as allocated under s. 560.209.

4           4. Partnerships, limited liability companies, and tax–option corporations may  
5 not claim the credit under this subsection, but the eligibility for, and the amount of,  
6 the credit are based on their payment of expenses under par. (b), except that the  
7 aggregate amount of credits that the entity may compute shall not exceed \$200,000.  
8 A partnership, limited liability company, or tax–option corporation shall compute  
9 the amount of credit that each of its partners, members, or shareholders may claim  
10 and shall provide that information to each of them. Partners, members of limited  
11 liability companies, and shareholders of tax–option corporations may claim the  
12 credit in proportion to their ownership interest.

13           5. If 2 or more persons own and operate the silviculture operation, each person  
14 may claim a credit under par. (b) in proportion to his or her ownership interest, except  
15 that the aggregate amount of the credits claimed by all persons who own and operate  
16 the operation shall not exceed \$200,000.

17           (d) *Administration.* 1. Subsection (4) (e), (g), and (h), as it applies to the credit  
18 under sub. (4), applies to the credit under this subsection.

19           2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise  
20 due under s. 71.23, the amount of the claim not used to offset the tax due shall be  
21 certified by the department of revenue to the department of administration for  
22 payment by check, share draft, or other draft drawn from the appropriation account  
23 under s. 20.835 (2) (ba).”.

1           **9.** Page 95, line 4: after “(3r),” insert “silviculture investment credit under s.  
2           71.28 (3rm).”.

3           **10.** Page 96, line 9: after “(3r),” insert “(3rm).”.

4           **11.** Page 99, line 3: after “(3r),” insert “(3rm).”.

5           **12.** Page 107, line 2: after that line insert:

6           “**SECTION 191d.** 71.47 (3rm) of the statutes is created to read:

7           71.47 **(3rm)** SILVICULTURE INVESTMENT CREDIT. (a) *Definitions.* In this  
8           subsection:

9           1. “Claimant” means a person who files a claim under this subsection.

10          2. “Silviculture” means theory and practice of controlling regeneration,  
11          composition, and growth of stands of forest vegetation using knowledge of the life  
12          history, characteristics, and ecology of forest trees through:

13          a. Regeneration treatment.

14          b. Liberation cutting.

15          c. Thinning.

16          d. Crown thinning.

17          e. Improvement cutting.

18          f. Planting.

19          g. Site preparation.

20          h. Pruning.

21          3. “Silviculture modernization or expansion” means constructing, improving,  
22          or acquiring buildings or facilities, or acquiring equipment, if the buildings,  
23          facilities, and equipment are used exclusively for silviculture and if acquired and

1 placed in service in this state during taxable years that begin after December 31,  
2 2008, and before January 1, 2015.

3 4. “Used exclusively” means used to the exclusion of all other uses except for  
4 use not exceeding 5 percent of total use.

5 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.  
6 560.209, for taxable years beginning after December 31, 2008, and before January  
7 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.43,  
8 up to the amount of the tax, an amount equal to 10 percent of the amount the  
9 claimant paid in the taxable year for silviculture modernization or expansion.

10 (c) *Limitations.* 1. No credit may be allowed under this subsection for any  
11 amount that the claimant paid for expenses described under par. (b) that the  
12 claimant also claimed as a deduction under section 162 of the Internal Revenue Code.

13 2. The aggregate amount of credits that a claimant may claim under this  
14 subsection is \$200,000.

15 3. a. The maximum amount of the credits that may be claimed under this  
16 subsection and ss. 71.07 (3rm) and 71.28 (3rm) in fiscal year 2009–10 is \$700,000,  
17 as allocated under s. 560.209.

18 b. The maximum amount of the credits that may be claimed under this  
19 subsection and ss. 71.07 (3rm) and 71.28 (3rm) in fiscal year 2010–11, and in each  
20 fiscal year thereafter, is \$800,000, as allocated under s. 560.209.

21 4. Partnerships, limited liability companies, and tax-option corporations may  
22 not claim the credit under this subsection, but the eligibility for, and the amount of,  
23 the credit are based on their payment of expenses under par. (b), except that the  
24 aggregate amount of credits that the entity may compute shall not exceed \$200,000.

25 A partnership, limited liability company, or tax-option corporation shall compute



1 the amount of credit that each of its partners, members, or shareholders may claim  
2 and shall provide that information to each of them. Partners, members of limited  
3 liability companies, and shareholders of tax-option corporations may claim the  
4 credit in proportion to their ownership interest.

5 5. If 2 or more persons own and operate the silviculture operation, each person  
6 may claim a credit under par. (b) in proportion to his or her ownership interest, except  
7 that the aggregate amount of the credits claimed by all persons who own and operate  
8 the operation shall not exceed \$200,000.

9 (d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the  
10 credit under s. 71.28 (4), applies to the credit under this subsection.

11 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise  
12 due under s. 71.43, the amount of the claim not used to offset the tax due shall be  
13 certified by the department of revenue to the department of administration for  
14 payment by check, share draft, or other draft drawn from the appropriation account  
15 under s. 20.835 (2) (ba).”

16 **13.** Page 111, line 17: after “(3r),” insert “silviculture investment credit under  
s. 71.47 (3rm),”.”

17 **14.** Page 240, line 9: after “(3r),” insert “(3rm),”.

18 **15.** Page 329, line 15: after that line insert:

19 “SECTION 800d. 560.209 of the statutes is created to read:

20 **560.209 Silviculture investment credit. (1)** The department of commerce  
21 shall implement a program to certify taxpayers as eligible for the silviculture  
22 investment credit under ss. 71.07 (3rm), 71.28 (3rm), and 71.47 (3rm).

