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## State of Misconsin 2011 - 2012 LEGISLATURE



## **January 2011 Special Session**

## ASSEMBLY AMENDMENT 1, TO ASSEMBLY SUBSTITUTE AMENDMENT 2, TO ASSEMBLY BILL 3

January 20, 2011 - Offered by Representative RADCLIFFE.

At the locations indicated, amend the substitute amendment as follows:

**1.** Page 3, line 17: after that line insert:

"dm. No modification may be made under this subdivision by a person who relocates a business to this state from another state if the person has not paid wages to at least one employee in the other state for at least 10 of the 12 months immediately preceding the first taxable year in which the modification would otherwise be allowed."

**2.** Page 4, line 20: after that line insert:

"1m. No credit may be claimed under this subsection by a person who relocates a business to this state from another state if the person has not paid wages to at least one employee in the other state for at least 10 of the 12 months immediately

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preceding the first taxable year in which the person would otherwise be eligible to claim a credit under par. (b).".

**3.** Page 6, line 4: after that line insert:

"1m. No credit may be claimed under this subsection by a person who relocates a business to this state from another state if the person has not paid wages to at least one employee in the other state for at least 10 of the 12 months immediately preceding the first taxable year in which the person would otherwise be eligible to claim a credit under par. (b)."

9 (END)