



State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRBa0299/1  
JK:jld:jf

**ASSEMBLY AMENDMENT 5,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 7**

January 25, 2011 – Offered by Representative VRUWINK.

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

2 **1.** Page 1, line 2: after “deduction” insert “, the dairy and livestock farm  
3 investment credits,”.

4 **2.** Page 2, line 12: after that line insert:

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

6 71.07 (**3n**) (a) 2. (intro.) “Dairy farm modernization or expansion” means the  
7 construction, the improvement, or the acquisition of buildings or facilities, or the  
8 acquisition of equipment, for dairy animal housing, confinement, animal feeding,  
9 milk production, or waste management, including the following, if used exclusively  
10 related to dairy animals and if acquired and placed in service in this state during  
11 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

12 **SECTION 1f.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

1           71.07 **(3n)** (a) 6. b. For taxable years that begin after December 31, 2005, and  
2 before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals,  
3 or both, means used to the exclusion of all other uses except for use not exceeding 5  
4 percent of total use.

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

6           71.07 **(3n)** (b) 1. Subject to the limitations provided in this subsection, for  
7 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,  
8 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08  
9 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy  
10 farm modernization or expansion related to the operation of the claimant’s dairy  
11 farm.”.

12           **3.** Page 3, line 7: after that line insert:

13           **“SECTION 2d.** 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

14           71.28 **(3n)** (a) 2. (intro.) “Dairy farm modernization or expansion” means the  
15 construction, the improvement, or the acquisition of buildings or facilities, or  
16 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk  
17 production, or waste management, including the following, if used exclusively  
18 related to dairy animals and if acquired and placed in service in this state during  
19 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

20           **SECTION 2f.** 71.28 (3n) (a) 6. b. of the statutes is amended to read:

21           71.28 **(3n)** (a) 6. b. For taxable years that begin after December 31, 2005, and  
22 before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals,  
23 or both, means used to the exclusion of all other uses except for use not exceeding 5  
24 percent of total use.

1           **SECTION 2h.** 71.28 (3n) (b) 1. of the statutes is amended to read:

2           71.28 **(3n)** (b) 1. Subject to the limitations provided in this subsection, for  
3 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,  
4 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount  
5 equal to 10% of the amount the claimant paid in the taxable year for dairy farm  
6 modernization or expansion related to the operation of the claimant's dairy farm.”.

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

8           “**SECTION 3d.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

9           71.47 **(3n)** (a) 2. (intro.) “Dairy farm modernization or expansion” means the  
10 construction, the improvement, or the acquisition of buildings or facilities, or the  
11 acquisition of equipment, for dairy animal housing, confinement, animal feeding,  
12 milk production, or waste management, including the following, if used exclusively  
13 related to dairy animals and if acquired and placed in service in this state during  
14 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015:

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

16           71.47 **(3n)** (a) 6. b. For taxable years that begin after December 31, 2005, and  
17 before January 1, ~~2012~~ 2015, “used exclusively,” related to livestock, dairy animals,  
18 or both, means used to the exclusion of all other uses except for use not exceeding 5  
19 percent of total use.

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

21           71.47 **(3n)** (b) 1. Subject to the limitations provided in this subsection, for  
22 taxable years that begin after December 31, 2003, and before January 1, ~~2012~~ 2015,  
23 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount

1 equal to 10% of the amount the claimant paid in the taxable year for dairy farm  
2 modernization or expansion related to the operation of the claimant's dairy farm.”.

3 (END)