



## 2009 ASSEMBLY BILL 478

October 6, 2009 – Introduced by Representatives ZIPPERER, KRAMER, BALLWEG, DAVIS, GUNDERSON, GUNDRUM, HONADEL, HUEBSCH, KERKMAN, KNODL, LEMAHIEU, LOTHIAN, MEYER, MONTGOMERY, MURTHA, NASS, NEWCOMER, NYGREN, A. OTT, PETERSEN, PETROWSKI, PRIDEMORE, RHOADES, RIPP, ROTH, SPANBAUER, STONE, SUDER, TAUCHEN, VOS, VUKMIR and ZIEGELBAUER, cosponsored by Senators HOPPER, KANAVAS, DARLING, KEDZIE, LAZICH, LEIBHAM and OLSEN. Referred to Joint Committee on Finance.

1 AN ACT *to create* 71.255 (12) of the statutes; **relating to:** ending combined  
2 reporting.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, all related corporations file a combined report for state income and franchise tax purposes and calculate their state tax liability based on the business activity of all the related corporations. Under this bill, the combined reporting requirement for related corporations no longer applies for taxable years beginning after June 30, 2011.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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. 71.255 (12) of the statutes is created to read:  
4 71.255 (12) SUNSET. This section does not apply to taxable years beginning  
5 after June 30, 2011.

6 (END)