



## 2009 ASSEMBLY BILL 971

April 22, 2010 – Introduced by Representatives KAUFERT, TURNER, MONTGOMERY, ZIEGELBAUER, BERCEAU, BROOKS, TOWNSEND, SPANBAUER and PETROWSKI, cosponsored by Senator SCHULTZ. Referred to Committee on Veterans and Military Affairs.

1     **AN ACT to amend** 71.07 (2dx) (a) 5., 71.28 (1dx) (a) 5. and 71.47 (1dx) (a) 5. of the  
2             statutes; **relating to:** development zone tax credits for providing full-time jobs  
3             to veterans of the U.S. armed forces.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a business may claim up to \$8,000 in tax credits for each member of a targeted group that the business employs in a full-time job if the job is located in a development zone. Under current law, a member of a targeted group includes an economically disadvantaged veteran. Under this bill, a member of a targeted group also includes a person who has served under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for at least one year or, if the active duty service was less than one year, who was honorably discharged for a service-connected disability, for a disability subsequently adjudicated to be a service-connected disability, for reasons of hardship, or due to a reduction in the U.S. armed forces.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

4             **SECTION 1.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

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1           71.07 (2dx) (a) 5. “Member of a targeted group” means a person who resides  
2 in an area designated by the federal government as an economic revitalization area,  
3 a person who is employed in an unsubsidized job but meets the eligibility  
4 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,  
5 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,  
6 real pay project position under s. 49.147 (3m), a person who is eligible for child care  
7 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
8 economically disadvantaged youth, an economically disadvantaged veteran, a  
9 person who has served under honorable conditions in the U.S. armed forces or in  
10 forces incorporated as part of the U.S. armed forces for at least one year or, if the  
11 active duty service was less than one year, who was honorably discharged for a  
12 service-connected disability, for a disability subsequently adjudicated to be a  
13 service-connected disability, for reasons of hardship, or due to a reduction in the U.S.  
14 armed forces, a supplemental security income recipient, a general assistance  
15 recipient, an economically disadvantaged ex-convict, a qualified summer youth  
16 employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC  
17 2801 (9), or a food stamp recipient, if the person has been certified in the manner  
18 under sub. (2dj) (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

19           **SECTION 2.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

20           71.28 (1dx) (a) 5. “Member of a targeted group” means a person who resides  
21 in an area designated by the federal government as an economic revitalization area,  
22 a person who is employed in an unsubsidized job but meets the eligibility  
23 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,  
24 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,  
25 real pay project position under s. 49.147 (3m), a person who is eligible for child care

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1 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
2 economically disadvantaged youth, an economically disadvantaged veteran, a  
3 person who has served under honorable conditions in the U.S. armed forces or in  
4 forces incorporated as part of the U.S. armed forces for at least one year or, if the  
5 active duty service was less than one year, who was honorably discharged for a  
6 service-connected disability, for a disability subsequently adjudicated to be a  
7 service-connected disability, for reasons of hardship, or due to a reduction in the U.S.  
8 armed forces, a supplemental security income recipient, a general assistance  
9 recipient, an economically disadvantaged ex-convict, a qualified summer youth  
10 employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC  
11 2801 (9), or a food stamp recipient, if the person has been certified in the manner  
12 under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

13 **SECTION 3.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

14 71.47 (1dx) (a) 5. “Member of a targeted group” means a person who resides  
15 in an area designated by the federal government as an economic revitalization area,  
16 a person who is employed in an unsubsidized job but meets the eligibility  
17 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,  
18 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,  
19 real pay project position under s. 49.147 (3m), a person who is eligible for child care  
20 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
21 economically disadvantaged youth, an economically disadvantaged veteran, a  
22 person who has served under honorable conditions in the U.S. armed forces or in  
23 forces incorporated as part of the U.S. armed forces for at least one year or, if the  
24 active duty service was less than one year, who was honorably discharged for a  
25 service-connected disability, for a disability subsequently adjudicated to be a

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1 service-connected disability, for reasons of hardship, or due to a reduction in the U.S.  
2 armed forces, a supplemental security income recipient, a general assistance  
3 recipient, an economically disadvantaged ex-convict, a qualified summer youth  
4 employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC  
5 2801 (9), or a food stamp recipient, if the person has been certified in the manner  
6 under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

7 **SECTION 4. Initial applicability.**

8 (1) This act first applies to taxable years beginning on January 1 of the year  
9 in which this subsection takes effect, except that if this subsection takes effect after  
10 July 31 this act first applies to taxable years beginning on January 1 of the year  
11 following the year in which this subsection takes effect.

12

(END)