



State of Wisconsin
2023 - 2024 LEGISLATURE

LRBa0975/1
KP:wlj

**SENATE AMENDMENT 2,
TO SENATE BILL 623**

January 19, 2024 - Offered by Senator FEYEN.

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

2 **1.** Page 1, line 5: delete “and making an appropriation”.

3 **2.** Page 2, line 1: delete lines 1 to 3.

4 **3.** Page 2, line 14: after that line insert:

5 “**SECTION 3m.** 71.05 (6) (b) 57. of the statutes is created to read:

6 71.05 (6) (b) 57. For taxable years beginning after December 31, 2023, the
7 amount of any income received in the form of a payment made by an employer
8 directly to a child care program that qualifies the employer for a credit under s. 71.07
9 (8s) (b) 4., 71.28 (8s) (b) 4., or 71.47 (8s) (b) 4., to the extent the amount is not excluded
10 from income under section 129 of the Internal Revenue Code and to the extent the
11 amount is not used to claim a credit under section 21 of the Internal Revenue Code.”.

12 **4.** Page 2, line 18: after “a program” insert “located in this state”.

1 **5.** Page 3, line 1: after “operates” insert “or offers”.

2 **6.** Page 3, line 7: delete “2022,” and substitute “2023,”.

3 **7.** Page 3, line 17: delete the material beginning with “nonprofit” and ending
4 with “Code” on line 18 and substitute “child care center licensed under s. 48.65 or
5 child care provider certified under s. 48.651”.

6 **8.** Page 3, line 22: delete “expenses” and substitute “direct operating expenses,
7 excluding qualifying capital expenditures, reasonably”.

8 **9.** Page 5, line 1: delete lines 1 to 17 and substitute:

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

11 **SECTION 4m.** 71.10 (4) (fd) of the statutes is created to read:

12 71.10 (4) (fd) Employer child care program credit under s. 71.07 (8s).”.

13 **10.** Page 6, line 20: after “operates” insert “or offers”.

14 **11.** Page 6, line 24: delete “2022,” and substitute “2023,”.

15 **12.** Page 7, line 9: delete the material beginning with “nonprofit” and ending
16 with “Code” on line 10 and substitute “child care center licensed under s. 48.65 or
17 child care provider certified under s. 48.651”.

18 **13.** Page 7, line 14: delete “expenses” and substitute “direct operating
19 expenses, excluding qualifying capital expenditures, reasonably”.

20 **14.** Page 8, line 19: delete the material beginning with that line and ending
21 with page 9, line 7, and substitute:

22 “(d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under
23 sub. (4), applies to the credit under this subsection.

