



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBa0986/1  
KP:wlj

**SENATE AMENDMENT 1,  
TO SENATE BILL 869**

January 24, 2024 - Offered by Senator TESTIN.

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

2 **1.** Page 1, line 4: after “2023,” insert “to the extent included in Wisconsin  
3 taxable income if not for this subdivision.”

4 **2.** Page 2, line 2: after “2023,” insert “to the extent included in Wisconsin  
5 taxable income if not for this subdivision.”

6 **3.** Page 2, line 6: after that line insert:

7 **“SECTION 3m.** 71.52 (6) of the statutes is amended to read:

8 71.52 (6) “Income” means the sum of Wisconsin adjusted gross income and the  
9 following amounts, to the extent not included in Wisconsin adjusted gross income:  
10 maintenance payments (except foster care maintenance and supplementary  
11 payments excludable under section 131 of the internal revenue code), support money,  
12 cash public assistance (not including credit granted under this subchapter and  
13 amounts under s. 46.27, 2017 stats.), cash benefits paid by counties under s. 59.53

1 (21), the gross amount of any pension or annuity (including railroad retirement  
2 benefits, all payments received under the federal social security act and veterans  
3 disability pensions), nontaxable interest received from the federal government or  
4 any of its instrumentalities, nontaxable interest received on state or municipal  
5 bonds, worker's compensation, unemployment insurance, the gross amount of "loss  
6 of time" insurance, compensation and other cash benefits received from the United  
7 States for past or present service in the armed forces, scholarship and fellowship gifts  
8 or income, capital gains, gain on the sale of a personal residence excluded under  
9 section 121 of the internal revenue code, dividends, income of a nonresident or  
10 part-year resident who is married to a full-year resident, housing allowances  
11 provided to members of the clergy, the amount by which a resident manager's rent  
12 is reduced, nontaxable income of an American Indian, wages subtracted under s.  
13 71.05 (6) (b) 57., bonuses subtracted under s. 71.05 (6) (b) 58., nontaxable income  
14 from sources outside this state and nontaxable deferred compensation. Intangible  
15 drilling costs, depletion allowances and depreciation, including first-year  
16 depreciation allowances under section 179 of the internal revenue code,  
17 amortization, contributions to individual retirement accounts under section 219 of  
18 the internal revenue code, contributions to Keogh plans, net operating loss  
19 carry-backs and carry-forwards, capital loss carry-forwards, and disqualified  
20 losses deducted in determining Wisconsin adjusted gross income shall be added to  
21 "income". "Income" does not include gifts from natural persons, cash reimbursement  
22 payments made under title XX of the federal social security act, surplus food or other  
23 relief in kind supplied by a governmental agency, the gain on the sale of a personal  
24 residence deferred under section 1034 of the internal revenue code or nonrecognized  
25 gain from involuntary conversions under section 1033 of the internal revenue code.

1 Amounts not included in adjusted gross income but added to “income” under this  
2 subsection in a previous year and repaid may be subtracted from income for the year  
3 during which they are repaid. Scholarship and fellowship gifts or income that are  
4 included in Wisconsin adjusted gross income and that were added to household  
5 income for purposes of determining the credit under this subchapter in a previous  
6 year may be subtracted from income for the current year in determining the credit  
7 under this subchapter. A marital property agreement or unilateral statement under  
8 ch. 766 has no effect in computing “income” for a person whose homestead is not the  
9 same as the homestead of that person’s spouse.

10 **SECTION 4m.** 71.65 (1) (a) 5. of the statutes is created to read:

11 71.65 (1) (a) 5. The total amount of wages received for work performed in excess  
12 of 40 hours in any week.

13 **SECTION 5m.** 71.65 (1) (a) 6. of the statutes is created to read:

14 71.65 (1) (a) 6. The total amount of bonuses received for work performed.

15 **SECTION 6m.** 71.65 (3) (em) of the statutes is created to read:

16 71.65 (3) (em) An employer required to file a withholding report under this  
17 subsection shall include on the report all of the following information:

18 1. The total amount of wages paid to employees for work performed in excess  
19 of 40 hours in any week during the period covered by the report.

20 2. The total number of employees who received wages for work performed in  
21 excess of 40 hours in any week during the period covered by the report.

22 **SECTION 7m. Initial applicability.**

23 (1) The treatment of s. 71.52 (6) first applies to claims filed for taxable years  
24 beginning after December 31, 2023.

