



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBa1301/1  
JK:cjs

**SENATE AMENDMENT 1,  
TO ASSEMBLY BILL 1023**

February 20, 2024 - Offered by Senators LARSON, HESSELBEIN, CARPENTER, L. JOHNSON, ROYS, SMITH, SPREITZER, PFAFF, AGARD and WIRCH.

- 1           At the locations indicated, amend the bill as follows:
- 2           **1.** Page 1, line 3: after “credit” insert “and making an appropriation”.
- 3           **2.** Page 1, line 4: before that line insert:
- 4           “**SECTION 1b.** 20.835 (2) (cd) of the statutes is created to read:
- 5           20.835 (2) (cd) *Additional child and dependent care tax credit.* A sum sufficient
- 6           to make the payments under s. 71.07 (9g) (d) 2.”.
- 7           **3.** Page 2, line 10: delete “, up to the amount of those taxes,”.
- 8           **4.** Page 2, line 20: after that line insert:
- 9           “**SECTION 3d.** 71.07 (9g) (d) of the statutes is renumbered 71.07 (9g) (d) 1.
- 10          **SECTION 3e.** 71.07 (9g) (d) 2. of the statutes is created to read:
- 11          71.07 (9g) (d) 2. If the allowable amount of the claim under par. (b) 2. exceeds
- 12          the tax otherwise due under s. 71.02, the amount of the claim not used to offset the
- 13          tax due shall be certified by the department of revenue to the department of

1 administration for payment by check, share draft, or other draft drawn from the  
2 appropriation account under s. 20.835 (2) (cd). Notwithstanding s. 71.82, no interest  
3 shall be paid on amounts certified under this subdivision.

4 **SECTION 3f.** 71.10 (4) (i) of the statutes is amended to read:

5 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
6 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
7 beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s.  
8 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s.  
9 71.07 (4k) (e) 2. a., veterans and surviving spouses property tax credit under s. 71.07  
10 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information  
11 technology manufacturing zone credit under s. 71.07 (3wm), earned income tax  
12 credit under s. 71.07 (9e), additional child and dependent care tax credit under s.  
13 71.07 (9g) (b) 2., estimated tax payments under s. 71.09, and taxes withheld under  
14 subch. X.”.

15 (END)