



State of Wisconsin  
2011 – 2012 LEGISLATURE

January 2011 Special Session



LRBa0248/1  
JK:jld:md

**ASSEMBLY AMENDMENT 4,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 7**

January 20, 2011 – Offered by JOINT COMMITTEE ON FINANCE.

1           At the locations indicated, amend the substitute amendment as follows:

2           **1.** Page 2, line 12: after “subdivision.” insert “If an employee for whom a  
3           deduction is claimed under this subdivision does not maintain his or her position  
4           with the person who claims the deduction for the entire taxable year after the taxable  
5           year in which the deduction is claimed, the person who claimed the deduction shall  
6           file an amended return and repay the amount of the deduction for each such  
7           employee.”.

8           **2.** Page 3, line 7: after “paragraph.” insert “If an employee for whom a  
9           deduction is claimed under this paragraph does not maintain his or her position with  
10          the person who claims the deduction for the entire taxable year after the taxable year  
11          in which the deduction is claimed, the person who claimed the deduction shall file  
12          an amended return and repay the amount of the deduction for each such employee.”.

1           **3.** Page 4, line 2: after “paragraph.” insert “If an employee for whom a  
2 deduction is claimed under this paragraph does not maintain his or her position with  
3 the person who claims the deduction for the entire taxable year after the taxable year  
4 in which the deduction is claimed, the person who claimed the deduction shall file  
5 an amended return and repay the amount of the deduction for each such employee.”.

6   **(END)**