



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-1030/1
JK:jld:rs

2011 ASSEMBLY BILL 392

November 23, 2011 - Introduced by Representatives BEWLEY, MILROY, SINICKI, RINGHAND, JORGENSEN, BERNARD SCHABER, BERCEAU, HULSEY, MASON, PASCH, POPE-ROBERTS and C. TAYLOR, cosponsored by Senators HANSEN and TAYLOR. Referred to Committee on Jobs, Economy and Small Business.

1 **AN ACT to create** 71.05 (6) (a) 25., 71.21 (6), 71.26 (3) (e) 4., 71.34 (1k) (m) and
2 71.45 (2) (a) 19. of the statutes; **relating to:** eliminating deductions for moving
3 expenses for businesses that move out of the state.

Analysis by the Legislative Reference Bureau

Under current law, a business may deduct from its income or franchise tax liability all expenses that the business paid to move its operations from one location to another, including expenses paid to relocate outside of the state. Under this bill, a business may not deduct expenses paid to move outside of the state.

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

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

4 **SECTION 1.** 71.05 (6) (a) 25. of the statutes is created to read:
5 71.05 (6) (a) 25. The amount deducted under section 162 of the Internal
6 Revenue Code as expenses paid or incurred during the taxable year to move the
7 taxpayer's business operation, in whole or in part, to a location outside of the state.

