

State of Wisconsin



2019 Assembly Bill 10

Date of enactment: **June 24, 2019**
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2019 WISCONSIN ACT 7

AN ACT *to create* 71.01 (8j), 71.05 (6) (a) 29., 71.21 (7), 71.26 (3) (e) 4., 71.34 (1k) (o) and 71.45 (2) (a) 20. of the statutes; **relating to:** eliminating deductions for moving expenses for businesses that move out of the state or out of the United States.

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

SECTION 1. 71.01 (8j) of the statutes is created to read:

71.01 (8j) For purposes of ss. 71.05 (6) (a) 29., 71.21 (7), 71.26 (3) (e) 4., 71.34 (1k) (o), and 71.45 (2) (a) 20., "moving expenses" means all of the following:

- (a) Vehicle rentals.
- (b) Storage rentals.
- (c) Moving company expenses for packing, unpacking, and transportation.
- (d) Consulting fees and surveys.
- (e) Brokerage commissions or fees.
- (f) Architecture, design, and remodeling expenses.
- (g) Expenses paid or incurred to sell property in this state.
- (h) Loss on the sale of property in this state.
- (i) Lease cancellation fees.
- (j) Expenses paid or incurred for professional services, including legal services.
- (k) Utility fees.
- (L) Employee wages.
- (m) Reimbursement of an employee's expenses.
- (n) The cost of meals, lodging, and fuel.
- (o) Mileage deductions for vehicle use.

SECTION 2. 71.05 (6) (a) 29. of the statutes is created to read:

71.05 (6) (a) 29. The amount deducted under the Internal Revenue Code as moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States.

SECTION 3. 71.21 (7) of the statutes is created to read:

71.21 (7) A deduction under the Internal Revenue Code for moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States is not allowed.

SECTION 4. 71.26 (3) (e) 4. of the statutes is created to read:

71.26 (3) (e) 4. So that moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States may not be deducted as provided under the Internal Revenue Code.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 5. 71.34 (1k) (o) of the statutes is created to read:

71.34 (1k) (o) An addition shall be made for any amount deducted under the Internal Revenue Code as moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States.

SECTION 6. 71.45 (2) (a) 20. of the statutes is created to read:

71.45 (2) (a) 20. By adding to federal taxable income any amount deducted under the Internal Revenue Code as moving expenses, as defined in s. 71.01 (8j), paid or incurred during the taxable year to move the taxpayer's Wisconsin business operation, in whole or in part, to a location outside the state or to move the taxpayer's business operations outside the United States.

SECTION 7. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2019.
