



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2019 Wisconsin Act 7
[2019 Assembly Bill 10]

**Eliminating Deduction for
Moving Expenses for Businesses
Moving Out of State**

2019 Wisconsin Act 7 provides that a business may not deduct, on its Wisconsin taxes, expenses paid to move the taxpayer's Wisconsin business operation to a location outside the state or to move the taxpayer's business operations outside the United States.

Effective date and initial applicability: 2019 Wisconsin Act 7 took effect on June 26, 2019, and initially applies to taxable years beginning on January 1, 2019.

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This memo provides a brief description of the act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.