



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2019 Assembly Bill 10**

**Assembly  
Amendment 1**

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### **2019 ASSEMBLY BILL 10**

Under current law, a business may deduct from its income or franchise tax liability all expenses that the business paid to move its operation from one location to another. 2019 Assembly Bill 10 provides that a business may not deduct, on its Wisconsin taxes, expenses paid to move outside the state or outside the United States.

### **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 clarifies that the moving expenses that may not be deducted are expenses 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.

### **BILL HISTORY**

Assembly Amendment 1 to Assembly Bill 10 was offered by Representative Neylon on February 19, 2019. On March 20, 2019, the Assembly Committee on Federalism and Interstate Relations voted to recommend adoption of Assembly Amendment 1 by a vote of Ayes, 4; Noes, 0, and passage of Assembly Bill 10, as amended by a vote of Ayes, 6; Noes, 0.

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