



**WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO**

**2019 Assembly Bill 4**

**Assembly  
Amendment 1**

*Memo published:* February 8, 2019

*Contact:* Scott Grosz, Principal Attorney

**2019 ASSEMBLY BILL 4**

With respect to the sliding scale standard deduction provided to each type of tax filer under Wisconsin individual income tax law, 2019 Assembly Bill 4 increases the maximum deduction by about 20.6% and increases the level of income at which the phaseout of the deduction begins by about 17.6%. Additionally, the bill brings the phaseout rates for each type of tax filer closer together. The provisions of the bill would first apply to tax year 2020, and the bill directs the Department of Revenue (DOR) to adjust withholding tables no later than January 1, 2020 to account for the proposed changes.

**ASSEMBLY AMENDMENT 1**

As suggested by DOR, Assembly Amendment 1 to Assembly Bill 4 makes two additional, technical revisions to the individual income tax code to more accurately reflect the intended effect of the bill.

**BILL HISTORY**

2019 Assembly Bill 4 was introduced by Speaker Vos and others on February 1, 2019, and referred to the Assembly Committee on Ways and Means. On February 6, 2019, the Committee on Ways and Means recommended passage of the bill on a vote of Ayes, 8; Noes, 4, and the bill was referred to the Joint Committee on Finance. On February 7, 2019, the Joint Committee on Finance offered Assembly Amendment 1, and recommended adoption of the amendment on a vote of Ayes, 13; Noes, 0. The Joint Committee on Finance recommended passage as amended, with a s. 16.47 (2), Stats., statement of emergency attached, on a vote of Ayes, 10; Noes, 3.

SG:ty