



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2019 Senate Bill 12

Senate Amendment 1

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2019 SENATE BILL 12

Under current law, a business may generally deduct from its income or franchise tax liability all expenses that the business paid to move its operation from one location to another. Senate Bill 12 provides that a business may not deduct, on its Wisconsin taxes, expenses paid to move outside the state or United States.

SENATE AMENDMENT 1

Senate Amendment 1 to Senate Bill 12 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 United States.

BILL HISTORY

On May 1, 2019, the Senate Committee on Agriculture, Revenue and Financial Institutions voted to recommend adoption of Senate Amendment 1 by a vote of Ayes, 9; Noes, 0, and passage of Senate Bill 12, as amended, by a vote of Ayes, 9; Noes, 0.

DWS:ksm