



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2019 Senate Bill 18**

**Senate Amendment 1**

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### **2019 SENATE BILL 18**

With respect to the sliding scale standard deduction provided to each type of tax filer under Wisconsin individual income tax law, 2019 Senate Bill 18 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.

### **SENATE AMENDMENT 1**

As suggested by DOR, Senate Amendment 1 to Senate Bill 18 makes two additional, technical revisions to the individual income tax code to more accurately reflect the intended effect of the bill.

### **BILL HISTORY**

2019 Senate Bill 18 was introduced by Senator Marklein and others on February 4, 2019, and referred to the Senate Committee on Agriculture, Revenue, and Financial Institutions. On February 6, 2019, Senator Marklein offered Senate Amendment 1 and the bill was withdrawn from the Senate Committee on Agriculture, Revenue, and Financial Institutions and referred to the Joint Committee on Finance. On February 7, 2019, the Joint Committee on Finance recommended adoption of Senate Amendment 1 on a vote of Ayes, 13; Noes, 0. The Joint Committee on Finance then recommended passage as amended, with a s. 16.47 (2), Stats., statement of emergency attached, on a vote of Ayes, 10; Noes, 3.

DWS:ksm