



State of Wisconsin  
2019 - 2020 LEGISLATURE

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JK&EKL:amn&cdc

**SENATE AMENDMENT 1,  
TO SENATE BILL 706**

March 13, 2020 - Offered by Senator JACQUE.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 4: after “level” insert “and modifying the medical care insurance  
3 subtraction for self-employed individuals”.

4 **2.** Page 2, line 1: before that line insert:

5 “**SECTION 1d.** 71.05 (6) (b) 19. c. of the statutes is amended to read:

6 71.05 (6) (b) 19. c. For taxable years beginning before January 1, 2020, for a  
7 person who is a nonresident or a part-year resident of this state, modify the amount  
8 calculated under subd. 19. b. by multiplying the amount by a fraction the numerator  
9 of which is the person’s net earnings from a trade or business that are taxable by this  
10 state and the denominator of which is the person’s total net earnings from a trade  
11 or business.

12 **SECTION 1f.** 71.05 (6) (b) 19. cm. of the statutes is created to read:

1           71.05 (6) (b) 19. cm. For taxable years beginning after December 31, 2019, for  
2 a person who is a nonresident or a part-year resident of this state, modify the amount  
3 calculated under subd. 19. b. by multiplying the amount by a fraction the numerator  
4 of which is the person's wages, salary, tips, unearned income, and net earnings from  
5 a trade or business that are taxable by this state and the denominator of which is the  
6 person's total wages, salary, tips, unearned income, and net earnings from a trade  
7 or business. In this subd. 19. cm., for married persons filing separately "wages,  
8 salary, tips, unearned income, and net earnings from a trade or business" means the  
9 separate wages, salary, tips, unearned income, and net earnings from a trade or  
10 business of each spouse, and for married persons filing jointly "wages, salary, tips,  
11 unearned income, and net earnings from a trade or business" means the total wages,  
12 salary, tips, unearned income, and net earnings from a trade or business of both  
13 spouses.

14           **SECTION 1h.** 71.05 (6) (b) 19. d. of the statutes is amended to read:

15           71.05 (6) (b) 19. d. ~~Reduce~~ For taxable years beginning before January 1, 2020,  
16 reduce the amount calculated under subd. 19. b. or c. to the person's aggregate net  
17 earnings from a trade or business that are taxable by this state.

18           **SECTION 1m.** 71.05 (6) (b) 19. dm. of the statutes is created to read:

19           71.05 (6) (b) 19. dm. For taxable years beginning after December 31, 2019,  
20 reduce the amount calculated under subd. 19. b. or cm. to the person's aggregate  
21 wages, salary, tips, unearned income, and net earnings from a trade or business that  
22 are taxable by this state."

