



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-1024/P1  
MES:kjf

DOA:.....Quinn, BB0140 - Working families tax credit; only full-year residents may be eligible

**FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

Under this bill, for a married couple that files a joint income tax return, both spouses must be full-year residents of this state to be eligible to claim the working families tax credit. The bill first applies to taxable years beginning on January 1, 2017.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 71.07 (5m) (c) 6. of the statutes is created to read:

71.07 (5m) (c) 6. If a married couple files jointly, both spouses must be full-year residents of this state to be eligible to claim the credit under this subsection.

**SECTION 9338. Initial applicability; Revenue.**

(1) WORKING FAMILIES TAX CREDIT. The treatment of section 71.07 (5m) (c) 6. of the statutes first applies to taxable years beginning on January 1, 2017.

(END)