



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**January 2018 Special Session  
Senate Bill 5**

**Senate Amendment 1**

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### **JANUARY 2018 SPECIAL SESSION SENATE BILL 5**

January 2018 Special Session Senate Bill 5 creates a pilot program for the 2019 and 2020 tax years to test a monthly payment of the federal earned income tax credit (EITC), to become permanent for the 2021 tax year. Both the pilot and permanent program are contingent upon agreement by the Internal Revenue Service. Among its requirements for the pilot program, the bill requires the monthly disbursement to be paid by check.

### **SENATE AMENDMENT 1**

Senate Amendment 1 to the bill deletes the phrase that specifies that the monthly payment must be dispersed by check, and instead allows the Department of Revenue to determine the method of dispersing the credit.

### **BILL HISTORY**

Senate Amendment 1 was offered by Senator Kapenga on February 5, 2018. On February 6, 2018, the Senate Committee on Public Benefits, Licensing and State-Federal Relations recommended adoption of the amendment, and recommended passage of the bill, as amended, on votes of Ayes, 3; Noes, 2.

On February 8, 2018, the Joint Committee on Finance recommended adoption of the amendment, and recommended passage of the bill, as amended, on votes of Ayes, 12; Noes, 4.

MSK:jal