



State of Wisconsin
2017 - 2018 LEGISLATURE

LRBb0788/1
ALL:wlj

**ASSEMBLY AMENDMENT 4,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 64**

September 13, 2017 - Offered by Representatives BARCA, SHANKLAND, HINTZ, C. TAYLOR, ANDERSON, BERCEAU, BILLINGS, BOWEN, BROSTOFF, CONSIDINE, CROWLEY, DOYLE, FIELDS, GENRICH, GOYKE, HEBL, HESSELBEIN, KESSLER, KOLSTE, MASON, MEYERS, MILROY, OHNSTAD, POPE, RIEMER, SARGENT, SINICKI, SPREITZER, STUCK, SUBECK, VRUWINK, WACHS, YOUNG, ZAMARRIPA and ZEPNICK.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 609, line 23: after that line insert:

3 “**SECTION 1025m.** 71.05 (23) (b) 1. of the statutes is amended to read:

4 71.05 (23) (b) 1. A personal exemption of \$700 if the taxpayer is required to file
5 a return under s. 71.03 (2) (a) 1. or 2. and \$700 for the taxpayer’s spouse, except if
6 the spouse is filing separately or as a head of household. For taxable years beginning
7 after December 31, 2016, the exemption under this subdivision may not be claimed
8 by a taxpayer who is eligible for, and claims, the exemption under par. (be).

9 **SECTION 1025n.** 71.05 (23) (be) of the statutes is created to read:

10 71.05 (23) (be) For taxable years beginning after December 31, 2016, a personal
11 exemption calculated as follows if the taxpayer is required to file a return under s.
12 71.03 (2) (a) 1. or 2.:

1 1. For a single individual who has a Wisconsin adjusted gross income of less
2 than \$12,000, an exemption of \$2,600. For a single individual who has a Wisconsin
3 adjusted gross income of at least \$12,000, the exemption is the amount obtained by
4 subtracting from \$2,600 3.96 percent of Wisconsin adjusted gross income in excess
5 of \$12,000 but not less than \$0, except that if the single individual's Wisconsin
6 adjusted gross income is more than \$60,000, the individual may not claim the
7 exemption under this paragraph but the individual may claim the exemption under
8 par. (b).

9 2. For a head of household who has a Wisconsin adjusted gross income of less
10 than \$14,000, an exemption of \$2,600. For a head of household who has a Wisconsin
11 adjusted gross income of at least \$14,000, the exemption is the amount obtained by
12 subtracting from \$2,600 3.39 percent of Wisconsin adjusted gross income in excess
13 of \$14,000 but not less than \$0, except that if the head of household's Wisconsin
14 adjusted gross income is more than \$70,000, the individual may not claim the
15 exemption under this paragraph but the head of household may claim the exemption
16 under par. (b).

17 3. For a married couple filing jointly that has an aggregate Wisconsin adjusted
18 gross income of less than \$20,000, an exemption of \$5,200 for the married couple.
19 For a married couple filing jointly that has an aggregate Wisconsin adjusted gross
20 income of at least \$20,000, the exemption is the amount obtained by subtracting, for
21 the married couple, from \$5,200 4.75 percent of aggregate Wisconsin adjusted gross
22 income in excess of \$20,000 but not less than \$0, except that if the married couple's
23 Wisconsin aggregate adjusted gross income is more than \$100,000, the couple may
24 not claim the exemption under this paragraph but the married couple may claim the
25 exemption under par. (b).

1 4. For a married individual filing separately who has a Wisconsin adjusted
2 gross income of less than \$10,000, an exemption of \$2,600. For a married individual
3 filing separately who has a Wisconsin adjusted gross income of at least \$10,000, the
4 exemption is the amount obtained by subtracting from \$2,600 4.75 percent of
5 Wisconsin adjusted gross income in excess of \$10,000 but not less than \$0, except that
6 if the individual's Wisconsin adjusted gross income is more than \$50,000, the
7 individual may not claim the exemption under this paragraph but the individual
8 may claim the exemption under par. (b).”.

9 **2.** Page 609, line 24: delete that line.

10 **3.** Page 610, line 1: delete lines 1 to 21.

11 **4.** Page 611, line 5: delete “ss. s. 71.02 and 71.08” and substitute “ss. 71.02 and
12 71.08”.

13 **5.** Page 611, line 13: delete lines 13 to 25.

14 **6.** Page 612, line 1: delete lines 1 to 4.

15 **7.** Page 619, line 5: delete lines 5 to 25.

16 **8.** Page 620, line 1: delete lines 1 to 25.

17 **9.** Page 622, line 3: delete lines 3 to 9.

18 **10.** Page 622, line 16: delete lines 16 to 20.

19 **11.** Page 623, line 3: delete lines 3 to 5.

20 **12.** Page 623, line 6: delete lines 6 to 11.

21 **13.** Page 625, line 7: after that line insert:

22 “**SECTION 1047e.** 71.07 (9e) (af) (intro.) of the statutes is amended to read:

1 71.07 (9e) (af) (intro.) For taxable years beginning after December 31, 1995,
2 and before January 1, 2011, and for the taxable years beginning after December 31,
3 2017, any natural person may credit against the tax imposed under s. 71.02 an
4 amount equal to one of the following percentages of the federal basic earned income
5 credit for which the person is eligible for the taxable year under section 32 (b) (1) (A)
6 to (C) of the Internal Revenue Code:

7 **SECTION 1047f.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

8 71.07 (9e) (aj) (intro.) For taxable years beginning after December 31, 2010,
9 and before January 1, 2018, an individual may credit against the tax imposed under
10 s. 71.02 an amount equal to one of the following percentages of the federal basic
11 earned income credit for which the person is eligible for the taxable year under
12 section 32 (b) (1) (A) to (C) of the Internal Revenue Code:”.

13 **14.** Page 625, line 8: delete lines 8 to 25.

14 **15.** Page 626, line 1: delete lines 1 to 12.

15 **16.** Page 626, line 19: delete the material beginning with that line and ending
16 with the material on page 628, line 14.

17 **17.** Page 648, line 12: delete lines 12 to 18.

18 **18.** Page 660, line 24: delete that line.

19 **19.** Page 661, line 1: delete lines 1 to 6.

20 **20.** Page 665, line 19: delete lines 19 to 25.

21 **21.** Page 666, line 1: delete lines 1 to 3.

22 **22.** Page 671, line 23: delete lines 23 to 25.

23 **23.** Page 672, line 1: delete lines 1 to 13.

