



2023 ASSEMBLY BILL 1022

January 29, 2024 - Introduced by Representatives SCHUTT, KATSMA, KRUG, ALLEN, ARMSTRONG, AUGUST, BEHNKE, BINSFELD, BORN, BRANDTJEN, DITTRICH, DONOVAN, EDMING, GOEBEN, GREEN, GUNDRUM, HURD, KURTZ, MACCO, MAGNAFICI, MAXEY, MELOTIK, MOSES, MURPHY, MURSAU, NEDWESKI, O'CONNOR, OLDENBURG, PENTERMAN, PETRYK, PLUMER, RETTINGER, SCHMIDT, SCHRAA, SNYDER, SORTWELL, SPIROS, STEFFEN, TRANEL, WICHGERS, WITTKER and SWEARINGEN, cosponsored by Senators BALLWEG, STROEBEL, BRADLEY, CABRAL-GUEVARA, FELZKOWSKI, FEYEN, JAGLER, MARKLEIN, NASS, QUINN, TESTIN, WANGGAARD and TOMCZYK. Referred to Joint Committee on Finance.

1 **AN ACT** *to amend* 71.07 (6) (am) 2. d.; and *to create* 71.07 (6) (am) 2. e. of the
2 statutes; **relating to:** the married persons credit.

Analysis by the Legislative Reference Bureau

Under current law, married persons filing a joint income tax return may claim an income tax credit equal to 3 percent of the earned income for a taxable year of the spouse with the lower earned income, up to a maximum credit of \$480. This bill increases the maximum credit amount to \$870.

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

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

3 **SECTION 1.** 71.07 (6) (am) 2. d. of the statutes is amended to read:
4 71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, and
5 before January 1, 2024, 3 percent of the earned income of the spouse with the lower
6 earned income, but not more than \$480.

7 **SECTION 2.** 71.07 (6) (am) 2. e. of the statutes is created to read:

