



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-5677/1
JK:cjs

2023 SENATE BILL 979

January 30, 2024 - Introduced by Senators BALLWEG, STROEBEL, BRADLEY, CABRAL-GUEVARA, FELZKOWSKI, FEYEN, JAGLER, MARKLEIN, NASS, QUINN, TESTIN and WANGGAARD, cosponsored by Representatives SCHUTT, KATSMAN, KRUG, ALLEN, ARMSTRONG, AUGUST, BEHNKE, BORN, BRANDTJEN, BINSFELD, 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 and WITTKO. 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:

