



**ASSEMBLY AMENDMENT 1,
TO 2009 ASSEMBLY BILL 908**

April 14, 2010 – Offered by Representative WOOD.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 19: after that line insert:

3 “3. If the claimant is a single filer, a married individual filing separately, or a
4 head of household, the claimant may not claim a credit under this subsection if his
5 or her Wisconsin adjusted gross income exceeds \$50,000 in the year to which the
6 claim relates and, if the claimant’s Wisconsin adjusted gross income exceeds \$15,000
7 in the year to which the claim relates, the claimant shall multiply the amount of the
8 claim for which he or she would otherwise be eligible under par. (b) by a fraction, the
9 numerator of which is the difference between 50,000 and the claimant’s Wisconsin
10 adjusted gross income and the denominator of which is 35,000.

11 4. If the claimant is a married individual filing a joint return, the claimant may
12 not claim a credit under this subsection if the married couple’s Wisconsin adjusted
13 gross income exceeds \$100,000 in the year to which the claim relates and, if the

1 married couple's Wisconsin adjusted gross income exceeds \$30,000 in the year to
2 which the claim relates, the claimant shall multiply the amount of the claim for
3 which he or she would otherwise be eligible under par. (b) by a fraction, the
4 numerator of which is the difference between 100,000 and the married couple's
5 Wisconsin adjusted gross income and the denominator of which is 70,000.”.

6 (END)