



## 2013 ASSEMBLY BILL 233

June 4, 2013 - Introduced by Representatives RIEMER, MASON, BARCA, BARNES, BERCEAU, BERNARD SCHABER, BEWLEY, BILLINGS, CLARK, DANOU, DOYLE, GENRICH, GOYKE, HEBL, HESSELBEIN, HINTZ, HULSEY, JOHNSON, JORGENSEN, KAHL, KESSLER, KOLSTE, MILROY, OHNSTAD, PASCH, POPE, RICHARDS, RINGHAND, SARGENT, SHANKLAND, SINICKI, SMITH, C. TAYLOR, VRUWINK, WACHS, WRIGHT, YOUNG, ZAMARRIPA and ZEPNICK, cosponsored by Senators HANSEN, CARPENTER, T. CULLEN, ERPENBACH, HARRIS, JAUCH, C. LARSON, LASSA, LEHMAN, MILLER, RISSER, SHILLING, L. TAYLOR, VINEHOUT and WIRCH. Referred to Committee on Ways and Means.

1     **AN ACT to amend** 71.07 (9e) (af) (intro.) and 71.07 (9e) (aj) (intro.) of the statutes;  
2             **relating to:** repealing the changes made to the earned income tax credit in  
3             2011 Wisconsin Act 32.

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### *Analysis by the Legislative Reference Bureau*

Under current law, as created in 2011 Wisconsin Act 32, the earned income tax credit (EITC), as a percentage of the federal credit, is 4 percent for claimants with one qualifying child, 11 percent for claimants with two qualifying children, and 34 percent for claimants with three or more qualifying children. This bill repeals those provisions and restores former law. Under the bill, for taxable years beginning after December 31, 2012, the EITC, as a percentage of the federal credit, would be 4 percent for claimants with one qualifying child, 14 percent for claimants with two qualifying children, and 43 percent for claimants with three or more qualifying children.

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

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

4             **SECTION 1.** 71.07 (9e) (af) (intro.) of the statutes is amended to read:

**ASSEMBLY BILL 233****SECTION 1**

1           71.07 **(9e)** (af) (intro.) For taxable years beginning after December 31, 1995,  
2 and before January 1, 2011, and for taxable years beginning after December 31, 2012,  
3 any natural person may credit against the tax imposed under s. 71.02 an amount  
4 equal to one of the following percentages of the federal basic earned income credit for  
5 which the person is eligible for the taxable year under section 32 (b) (1) (A) to (C) of  
6 the Internal Revenue Code:

7           **SECTION 2.** 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, 2013, 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   **(END)**