



State of Wisconsin
2015 - 2016 LEGISLATURE

LRBb0905/1
MES&JK&TJD:kjf

**ASSEMBLY AMENDMENT 26,
TO SENATE BILL 21**

July 8, 2015 – Offered by Representatives C. TAYLOR, BARCA and HEBL.

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

2 **1.** At the appropriate places, insert all of the following:

3 “**SECTION 1.** 49.45 (23) (a) of the statutes is amended to read:

4 49.45 (23) (a) The department shall request a waiver from the secretary of the
5 federal department of health and human services to permit the department to
6 conduct a demonstration project to provide health care coverage to adults who are
7 under the age of 65, who have family incomes not to exceed ~~100~~ 133 percent of the
8 poverty line ~~before application of the 5 percent income disregard under 42 CFR~~
9 ~~435.603 (d), except as provided in s. 49.471 (4g),~~ and who are not otherwise eligible
10 for medical assistance under this subchapter, the Badger Care health care program
11 under s. 49.665, or Medicare under 42 USC 1395 et seq.

12 **SECTION 2.** 49.471 (1) (cr) of the statutes is created to read:

1 49.471 (1) (cr) “Enhanced federal medical assistance percentage” means a
2 federal medical assistance percentage described under 42 USC 1396d (y) or (z).

3 **SECTION 3.** 49.471 (4) (a) 4. b. of the statutes is amended to read:

4 49.471 (4) (a) 4. b. The Except as provided in sub. (4g), the individual’s family
5 income does not exceed ~~100~~ 133 percent of the poverty line ~~before application of the~~
6 ~~5 percent income disregard under 42 CFR 435.603 (d).~~

7 **SECTION 4.** 49.471 (4g) of the statutes is created to read:

8 49.471 (4g) **MEDICAID EXPANSION; FEDERAL MEDICAL ASSISTANCE PERCENTAGE.** (a)
9 For services provided to individuals described under sub. (4) (a) 4. and s. 49.45 (23),
10 the department shall comply with all federal requirements to qualify for the highest
11 available enhanced federal medical assistance percentage. The department shall
12 submit any amendment to the state medical assistance plan, request for a waiver of
13 federal Medicaid law, or other approval required by the federal government to
14 provide services to the individuals described under sub. (4) (a) 4. and s. 49.45 (23) and
15 qualify for the highest available enhanced federal medical assistance percentage.

16 (b) If the department does not qualify for an enhanced federal medical
17 assistance percentage, or if the enhanced federal medical assistance percentage
18 obtained by the department is lower than printed in federal law as of July 1, 2013,
19 for individuals eligible under sub. (4) (a) 4. or s. 49.45 (23), the department shall
20 submit to the joint committee on finance a fiscal analysis comparing the cost to
21 maintain coverage for adults who are not pregnant and not elderly at up to 133
22 percent of the poverty line to the cost of limiting eligibility to those adults with family
23 incomes up to 100 percent of the poverty line. The department may reduce income
24 eligibility for adults who are not pregnant and not elderly from up to 133 percent of

1 the poverty line to up to 100 percent of the poverty line only if this reduction in income
2 eligibility levels is approved by the joint committee on finance.

3 **SECTION 5.** 71.07 (9e) (af) (intro.) of the statutes is amended to read:

4 71.07 (9e) (af) (intro.) For taxable years beginning after December 31, 1995,
5 and before January 1, 2011, and for taxable years beginning after December 31, 2014,
6 any natural person may credit against the tax imposed under s. 71.02 an amount
7 equal to one of the following percentages of the federal basic earned income credit for
8 which the person is eligible for the taxable year under section 32 (b) (1) (A) to (C) of
9 the Internal Revenue Code:

10 **SECTION 6.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

11 71.07 (9e) (aj) (intro.) For taxable years beginning after December 31, 2010,
12 and before January 1, 2015, an individual may credit against the tax imposed under
13 s. 71.02 an amount equal to one of the following percentages of the federal basic
14 earned income credit for which the person is eligible for the taxable year under
15 section 32 (b) (1) (A) to (C) of the Internal Revenue Code:

16 **SECTION 7.** 71.54 (1) (g) (intro.) of the statutes is amended to read:

17 71.54 (1) (g) *2012 and thereafter to 2015.* (intro.) The amount of any claim filed
18 in 2012 ~~and thereafter to 2015~~ and based on property taxes accrued or rent
19 constituting property taxes accrued during the previous year is limited as follows:

20 **SECTION 8.** 71.54 (1) (h) of the statutes is created to read:

21 71.54 (1) (h) *2016 and thereafter.* Subject to sub. (2m), the amount of any claim
22 filed in 2016 and thereafter and based on property taxes accrued or rent constituting
23 property taxes accrued during the previous year is limited as follows:

1 1. If the household income was \$8,060 or less in the year to which the claim
2 relates, the claim is limited to 80 percent of the property taxes accrued or rent
3 constituting property taxes accrued or both in that year on the claimant's homestead.

4 2. If the household income was more than \$8,060 in the year to which the claim
5 relates, the claim is limited to 80 percent of the amount by which the property taxes
6 accrued or rent constituting property taxes accrued or both in that year on the
7 claimant's homestead exceeds 8.785 percent of the household income exceeding
8 \$8,060.

9 3. No credit may be allowed if the household income of a claimant exceeds
10 \$24,680.

11 **SECTION 9.** 71.54 (2) (b) 4. of the statutes is amended to read:

12 71.54 (2) (b) 4. In calendar years 2011 ~~or any subsequent calendar year to 2014,~~
13 \$1,460.

14 **SECTION 10.** 71.54 (2) (b) 5. of the statutes is created to read:

15 71.54 (2) (b) 5. Subject to sub. (2m), in calendar year 2015 or any subsequent
16 calendar year, \$1,460.

17 **SECTION 11.** 71.54 (2m) of the statutes is amended to read:

18 71.54 (2m) INDEXING FOR INFLATION; ~~2010~~ 2015 AND THEREAFTER. (a) For calendar
19 years beginning after December 31, ~~2009, and before January 1, 2011~~ 2014, the dollar
20 amounts of the threshold income under sub. (1) (f) (h) 1. and 2., the maximum
21 household income under sub. (1) (f) (h) 3. and the maximum property taxes under
22 sub. (2) (b) ~~3.~~ 5. shall be increased each year by a percentage equal to the percentage
23 change between the U.S. consumer price index for all urban consumers, U.S. city
24 average, for the 12-month average of the U.S. consumer price index for the month
25 of August of the year before the previous year through the month of July of the

1 previous year and the U.S. consumer price index for all urban consumers, U.S. city
2 average, for the 12-month average of the U.S. consumer price index for August 2007
3 through July 2008, as determined by the federal department of labor, except that the
4 adjustment may occur only if the percentage is a positive number. Each amount that
5 is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the
6 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,
7 such an amount shall be increased to the next higher multiple of \$10. The
8 department of revenue shall annually adjust the changes in dollar amounts required
9 under this paragraph and incorporate the changes into the income tax forms and
10 instructions.

11 (b) The department of revenue shall annually adjust the slope under sub. (1)
12 (f) (h) 2. such that, as a claimant's income increases from the threshold income as
13 calculated under par. (a), to an amount that exceeds the maximum household income
14 as calculated under par. (a), the credit that may be claimed is reduced to \$0 and the
15 department of revenue shall incorporate the changes into the income tax forms and
16 instructions.”.

17 **2.** Page 195, line 7: decrease the dollar amount for fiscal year 2015–16 by
18 \$113,100,000 and decrease the dollar amount for fiscal year 2016–17 by
19 \$247,400,000 for the purpose of providing Medical Assistance to certain adults with
20 incomes up to 133 percent of the federal poverty line.

21 **3.** Page 680, line 10: delete lines 10 to 19.

22 **4.** Page 1553, line 17: delete lines 17 and 18.

23 **5.** Page 1563, line 20: after that line insert:

