



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**January 2018 Special Session
Assembly Bill 5**

Assembly Amendment 1

Memo published: February 16, 2018

Contact: Margit S. Kelley, Senior Staff Attorney

JANUARY 2018 SPECIAL SESSION ASSEMBLY BILL 5

January 2018 Special Session Assembly Bill 5 creates a pilot program for the 2019 and 2020 tax years to test a monthly payment of the federal earned income tax credit (EITC), to become permanent for the 2021 tax year. Both the pilot and permanent program are contingent upon agreement by the Internal Revenue Service. Among its requirements for the pilot program, the bill requires the monthly disbursement to be paid by check.

ASSEMBLY AMENDMENT 1

Assembly Amendment 1 to the bill deletes the phrase that specifies that the monthly payment must be dispersed by check, and instead allows the Department of Revenue to determine the method of dispersing the credit.

BILL HISTORY

Assembly Amendment 1 was offered by Representative Vos on February 2, 2018. On February 6, 2018, the Assembly Committee on Public Benefit Reform recommended adoption of the amendment, and recommended passage of the bill, as amended, on votes of Ayes, 5; Noes, 3. On February 8, 2018, the Joint Committee on Finance recommended adoption of the amendment, and recommended passage of the bill, as amended, on votes of Ayes, 12; Noes, 4.

On February 15, 2018, the Assembly adopted the amendment on a voice vote, and passed the bill, as amended, on a vote of Ayes, 62; Noes, 35.

MSK:jal;mcm