



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRBa0519/1  
EKL:cdc

**SENATE AMENDMENT 1,  
TO ASSEMBLY BILL 18**

May 11, 2021 - Offered by Senator CARPENTER.

1           At the locations indicated, amend the bill, as shown by assembly substitute  
2           amendment 2, as follows:

3           **1.** Page 3, line 7: after that line insert:

4           “**SECTION 4m.** 71.05 (1) (d) of the statutes is created to read:

5           71.05 (1) (d) *Unemployment compensation.* 1. For taxable years beginning  
6           after December 31, 2019, and before January 1, 2021, the unemployment  
7           compensation received by the individual that is excluded from federal adjusted gross  
8           income under section 85 (c) of the Internal Revenue Code.

9           2. For taxable years beginning after December 31, 2020, and before January  
10          1, 2022, the unemployment compensation received in the taxable year by the  
11          individual, limited to \$10,200. In the case of married spouses filing a joint return  
12          who both receive unemployment compensation during the taxable year, the \$10,200  
13          limitation shall apply separately to each spouse. This subdivision does not apply if

1 the federal adjusted gross income, as determined under section 85 (c) (2) of the  
2 Internal Revenue Code, of the individual, or of the individual and his or her spouse  
3 if married filing a joint return, is \$150,000 or more.

4 **SECTION 5m.** 71.05 (6) (b) 8. of the statutes is amended to read:

5 71.05 (6) (b) 8. The difference between the amount included in federal adjusted  
6 gross income for the current year and the amount calculated under section 85 of the  
7 ~~internal revenue code~~ Internal Revenue Code (relating to unemployment  
8 compensation) as that section existed on December 31, 1985, to the extent that such  
9 amount is not exempt under sub. (1) (d).”

10 (END)