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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2023 Senate Bill 398**

**Senate Amendment 1**

### 2023 SENATE BILL 398

2023 Senate Bill 398 creates a nonrefundable tax credit for certain transportation costs paid by a person who is considered blind as defined by the Internal Revenue Code. The credit may be claimed for taxable years beginning after December 31, 2022.

### SENATE AMENDMENT 1

Senate Amendment 1 modifies when the credit may be claimed to taxable years beginning after December 31, **2023**. The credit may initially be claimed in the 2024 tax year.

### BILL HISTORY

Senate Amendment 1 was offered by Senator Hutton on December 18, 2023. The Senate Committee on Universities and Revenue recommended both the adoption of Senate Amendment 1, and passage of Senate Bill 518, as amended, by votes of Ayes, 8; Noes, 0; on December 20, 2023.

For a full history of the bill, visit the Legislature's [bill history page](#).

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