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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2025 Assembly Bill 139**

**Assembly  
Amendments 1 and 2**

### 2025 ASSEMBLY BILL 139

2025 Assembly Bill 139 creates a nonrefundable income tax credit worth up to \$10,000 that may be claimed in the 2025 tax year for a person who meets all of the following criteria:

- Is a U.S. citizen.
- Filed an income tax return for the 2023 tax year that lists a home address located in the County of Los Angeles, California, or the State of North Carolina.
- Has not been convicted in any state or federal court of a felony.
- Either: (1) resided in the County of Los Angeles, California, up until the Los Angeles wildfires of 2025 and moved to Wisconsin because of the wildfires; or (2) resided in the State of North Carolina up until Hurricane Helen and moved to Wisconsin because of Hurricane Helene.

### ASSEMBLY AMENDMENT 1

Under Assembly Amendment 1, an eligible person may claim the tax credit in either the 2025 tax year or the 2026 tax year, but not both.

### ASSEMBLY AMENDMENT 2

Assembly Amendment 2 amends the 2023 income tax return requirement to specify that the person must have filed either a federal income tax return, a California state income tax return, or a North Carolina state income tax return for the 2023 tax year. In addition to the bill's requirement that the tax return lists a home address in the County of Los Angeles or the State of North Carolina, the amendment requires that the tax return also shows the person as a full-year resident of California or North Carolina.

### BILL HISTORY

Representative Duchow offered Assembly Amendments 1 and 2 on May 12, 2025. On June 4, 2025, the Assembly Committee on Jobs and Economy recommended adoption of both amendments and passage of the bill, as amended, on votes of Ayes, 7; Noes, 3.

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

EH:jal