



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBa0186/1

KP:cdc

**SENATE AMENDMENT 2,
TO SENATE BILL 118**

May 19, 2025 - Offered by Senator FEYEN.

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

2 **1.** Page 2, line 16: delete lines 16 to 20 and substitute:

3 “(c) *Limitations.* 1. No person may claim the credit under this subsection
4 unless the person has filed no later than December 31, 2024 a federal income tax
5 return or California or North Carolina state income tax return for the taxable year
6 beginning after December 31, 2022, and ending before January 1, 2024, that lists a
7 home address located in the County of Los Angeles, California, or the state of North
8 Carolina and that shows the person as a full-year resident of California or North
9 Carolina.”.

10 (END)