



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRBa0189/1  
JK:cjs

**ASSEMBLY AMENDMENT 1,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 3,  
TO ASSEMBLY BILL 2**

February 16, 2021 - Offered by Representatives ANDERSON, ANDRACA, BALDEH, BILLINGS, BOWEN, BROSTOFF, CABRERA, CONLEY, CONSIDINE, DOYLE, DRAKE, EMERSON, GOYKE, HAYWOOD, HEBL, HESSELBEIN, HINTZ, MCGUIRE, B. MEYERS, MILROY, MOORE OMOKUNDE, L. MYERS, NEUBAUER, OHNSTAD, ORTIZ-VELEZ, POPE, RIEMER, S. RODRIGUEZ, SHANKLAND, SHELTON, SINICKI, SNODGRASS, SPREITZER, STUBBS, SUBECK, VINING and VRUWINK.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 47, line 11: after that line insert:

3 **“SECTION 95m.** 71.98 (10) of the statutes is created to read:

4 71.98 (10) PAYCHECK PROTECTION PROGRAM LOAN DEDUCTION. Notwithstanding  
5 the definitions for “Internal Revenue Code” in this chapter, for taxable years  
6 beginning after December 31, 2018, sections 276 (a) and (b) and 278 (a) of division  
7 N of P.L. 116-260, relating to the paycheck protection program loan deduction,  
8 except that no person may claim the deduction for expenses used to retain  
9 employment for work that the person subsequently outsourced to another person.”.

10 (END)