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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2023 Assembly Bill 285**

**Assembly  
Amendment 1**

### **2023 ASSEMBLY BILL 285**

2023 Assembly Bill 285 exempts payments received from the U.S. civil service retirement system from the state income tax, to the extent such payments are not already exempt under certain provisions of current law. For taxable years beginning after December 31, 2022, and before January 1, 2024, the bill exempts up to \$8,000 of payments received. For taxable years beginning after December 31, 2023, the bill exempts all payments received.

### **ASSEMBLY AMENDMENT 1**

As introduced, the bill recognizes the new exemption by cross-reference in several provisions of current law, relating to existing exemptions of income from the state income tax, so as to prevent duplicate exemption of income under both the tax exemption created by the bill and current law. Assembly Amendment 1 inserts additional, similar cross-references relating to another exemption of income that exists under current law.

### **BILL HISTORY**

2023 Assembly Bill 285 was introduced by Representative Armstrong, on May 17, 2023. On May 30, 2023, Representative Armstrong offered Assembly Amendment 1 to Assembly Bill 285. On January 11, 2024, the Assembly Committee on Ways and Means recommended adoption of Assembly Amendment 1 and passage of Assembly Bill 285, as amended, on successive votes of Ayes, 11; Noes, 0.

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

SG:ksm