



2009 ASSEMBLY BILL 667

January 22, 2010 - Introduced by Representatives DAVIS, GUNDRUM, KERKMAN, LEMAHIEU, MURSAU, PRIDEMORE, RHOADES, RIPP, TOWNSEND and NASS, cosponsored by Senators SCHULTZ and TAYLOR. Referred to Committee on Ways and Means.

1 **AN ACT** *to amend* 71.07 (6) (am) 2. d. of the statutes; **relating to:** changing the
2 calculation of the married persons tax credit.

Analysis by the Legislative Reference Bureau

Generally, under current law, married persons filing a joint income tax return may claim as a credit against Wisconsin income taxes otherwise due an amount equal to 3 percent of the earned income of the spouse with the lower earned income, but not more than \$480. Because this tax credit is nonrefundable, it may be claimed only up to the amount of income taxes otherwise due.

Under this bill, the credit may be claimed in an amount equal to 3 percent of the earned income of the spouse with the higher earned income. The bill does not change the maximum credit that may be claimed.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 71.07 (6) (am) 2. d. of the statutes is amended to read:
4 71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3%
5 of the earned income of the spouse with the ~~lower~~ higher earned income, but not more
6 than \$480.

