



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBa0863/1  
KP:wlj

**ASSEMBLY AMENDMENT 2,  
TO ASSEMBLY BILL 660**

December 20, 2023 – Offered by Representative ARMSTRONG.

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

2 **1.** Page 1, line 5: delete “and making an appropriation”.

3 **2.** Page 2, line 1: delete lines 1 to 3.

4 **3.** Page 2, line 14: after that line insert:

5 “**SECTION 3m.** 71.05 (6) (b) 57. of the statutes is created to read:

6 71.05 (6) (b) 57. For taxable years beginning after December 31, 2023, the  
7 amount of any income received in the form of a payment made by an employer  
8 directly to a child care program that qualifies the employer for a credit under s. 71.07  
9 (8s) (b) 4., 71.28 (8s) (b) 4., or 71.47 (8s) (b) 4., to the extent the amount is not excluded  
10 from income under section 129 of the Internal Revenue Code and to the extent the  
11 amount is not used to claim a credit under section 21 of the Internal Revenue Code.”.

12 **4.** Page 2, line 18: after “a program” insert “located in this state”.

1           **5.** Page 3, line 7: delete “2022,” and substitute “2023,”.

2           **6.** Page 3, line 17: delete the material beginning with “nonprofit” and ending  
3 with “Code” on line 18 and substitute “child care center licensed under s. 48.65”.

4           **7.** Page 3, line 22: delete “expenses” and substitute “direct operating expenses,  
5 excluding qualifying capital expenditures, reasonably”.

6           **8.** Page 5, line 1: delete lines 1 to 17 and substitute:

7           “(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under  
8 s. 71.28 (4), applies to the credit under this subsection.

9           **SECTION 4m.** 71.10 (4) (fd) of the statutes is created to read:

10           71.10 (4) (fd) Employer child care program credit under s. 71.07 (8s).”.

11           **9.** Page 6, line 24: delete “2022,” and substitute “2023,”.

12           **10.** Page 7, line 9: delete the material beginning with “nonprofit” and ending  
13 with “Code” on line 10 and substitute “child care center licensed under s. 48.65”.

14           **11.** Page 7, line 14: delete “expenses” and substitute “direct operating  
15 expenses, excluding qualifying capital expenditures, reasonably”.

16           **12.** Page 8, line 19: delete the material beginning with that line and ending  
17 with page 9, line 7, and substitute:

18           “(d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under  
19 sub. (4), applies to the credit under this subsection.

20           **SECTION 10m.** 71.30 (3) (cu) of the statutes is created to read:

21           71.30 (3) (cu) Employer child care program credit under s. 71.28 (8s).”.

22           **13.** Page 10, line 8: delete “2022,” and substitute “2023,”.

1           **14.** Page 10, line 18: delete the material beginning with “nonprofit” and  
2 ending with “Code” on line 19 and substitute “child care center licensed under s.  
3 48.65”.

4           **15.** Page 10, line 23: delete “expenses” and substitute “direct operating  
5 expenses, excluding qualifying capital expenditures, reasonably”.

6           **16.** Page 12, line 3: delete lines 3 to 15 and substitute:

7           “(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under  
8 s. 71.28 (4), applies to the credit under this subsection.

9           **SECTION 15m.** 71.49 (1) (cu) of the statutes is created to read:

10           71.49 (1) (cu) Employer child care program credit under s. 71.47 (8s).”.

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(END)