



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBs0158/1  
JK:emw

**SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 344**

November 7, 2023 - Offered by Senators ROYS, AGARD, CARPENTER, HESSELBEIN, L. JOHNSON, LARSON, PFAFF, SMITH, SPREITZER, WIRCH and TAYLOR.

- 1 **AN ACT** *to renumber and amend* 71.07 (9g) (b); and *to create* 71.07 (9g) (b) 2.  
2 of the statutes; **relating to:** expanding the child and dependent care tax credit.

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***Analysis by the Legislative Reference Bureau***

Under current law, an individual who is eligible to claim the federal child and dependent care tax credit may claim a state income tax credit equal to 50 percent of the amount the individual may claim as a federal income tax credit. However, the amount of employment-related expenses that an individual may claim to determine the amount of the federal credit is limited to \$3,000 if the individual has only one qualifying dependent and \$6,000 if the individual has two or more qualifying dependents.

Under this bill, an individual who is eligible to claim the federal credit may claim the state credit equal to the amount of the individual's employment-related expenses, not exceeding \$3,000 for each qualifying child between ages six and 17 and not exceeding \$3,600 for each qualifying child under age six, notwithstanding the employment-related expense limitations under federal law.

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

