



State of Wisconsin
2023 - 2024 LEGISLATURE

LRBa0869/1
KP:wlj

**SENATE AMENDMENT 1,
TO SENATE BILL 623**

December 21, 2023 – Offered by Senator FEYEN.

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)