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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2023 Senate Bill 364**

**Senate Amendment 1**

### 2023 SENATE BILL 364

2023 Senate Bill 364 (SB 364) adopts certain Internal Revenue Code (IRC) provisions relating to high-deductible health plans (HDHPs) to conform to changes under the Consolidated Appropriations Act of 2022 (CAA22) and Consolidated Appropriations Act of 2023 (CAA23). Specifically, SB 364 authorizes a deduction from income for state tax purposes for contributions to a health savings account (HSA) if the individual is covered by an HDHP even if the plan does not provide a deductible for telehealth services, for taxable years beginning after 2021.

### SENATE AMENDMENT 1

Similar to the bill, as introduced, Senate Amendment (SA1) to SB 364 adopts IRC provisions relating to HDHPs to conform to changes under CAA22 and CAA23 authorizing a deduction from income for state tax purposes for contributions to an HSA if the individual is covered by an HDHP even if it does not provide a deductible for telehealth services, for taxable years beginning after 2021.

However, SA1 to SB 364 is organized and drafted differently, as compared to the bill as introduced, based on feedback from the State Department of Revenue.

### BILL HISTORY

On July 13, 2023, Senator Hutton introduced SB 364, and on August 21, 2023, Senator Hutton offered SA1. On September 6, 2023, the Senate Committee on Universities and Revenue recommended adoption of SA1 and passage of SB 364, as amended, on votes of Ayes, 8; Noes, 0. On September 26, 2023, the Joint Committee on Finance recommended adoption of SA1 and passage of SB 364, as amended, on votes of Ayes, 15; Noes, 0.

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

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