



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBa1335/1  
EKL:skw

**SENATE AMENDMENT 1,  
TO ASSEMBLY BILL 532**

February 19, 2020 - Offered by Senators LARSON, CARPENTER, RISSER, L. TAYLOR,  
MILLER, WIRCH, HANSEN, JOHNSON, SMITH and SCHACHTNER.

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

2           **1.** Page 4, line 12: after “year” insert “and that all of the conditions under par.  
3 (e) are met”.

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

5           “(e) A subtraction may not be made under par. (b) unless all of the following  
6 conditions are met during the taxable year of the Wisconsin qualified opportunity  
7 fund with respect to the Wisconsin qualified opportunity zone property held by the  
8 fund:

9           1. The wages paid for services performed in a Wisconsin qualified opportunity  
10 zone for the construction or development of the Wisconsin qualified opportunity zone  
11 property are at least \$15 per hour.

