



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa1075/1
EKL:skw

**SENATE AMENDMENT 3,
TO SENATE BILL 440**

February 5, 2020 - Offered by Senators LARSON and SMITH.

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.

