



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRBb0742/1

EKL:skw

**ASSEMBLY AMENDMENT 22,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO ASSEMBLY BILL 50**

July 2, 2025 - Offered by Representatives MIRESE, ANDERSON, ANDRACA, ARNEY, BARE, BILLINGS, BROWN, CLANCY, CRUZ, DESANTO, DESMIDT, DOYLE, EMERSON, FITZGERALD, GOODWIN, HAYWOOD, HONG, HYSSELL, J. JACOBSON, JOERS, JOHNSON, KIRSCH, MADISON, MAYADEV, MCCARVILLE, MCGUIRE, MOORE OMOKUNDE, NEUBAUER, PALMERI, PHELPS, PRADO, RIVERA-WAGNER, ROE, SHEEHAN, SINICKI, SNODGRASS, SPAUDE, STROUD, STUBBS, SUBECK, TAYLOR, TENORIO, UDELL and VINING.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** At the appropriate places, insert all of the following:

3 “**SECTION 1.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

4 71.07 (**9e**) (aj) (intro.) For taxable years beginning after December 31, 2010,  
5 and before January 1, 2025, an individual may credit against the tax imposed under  
6 s. 71.02 an amount equal to one of the following percentages of the federal basic  
7 earned income credit for which the person is eligible for the taxable year under  
8 section 32 of the Internal Revenue Code:

9 **SECTION 2.** 71.07 (9e) (ak) of the statutes is created to read:

10 71.07 (**9e**) (ak) For taxable years beginning after December 31, 2024, an  
11 individual may credit against the tax imposed under s. 71.02 an amount equal to

one of the following percentages of the federal basic earned income credit for which the individual is eligible for the taxable year under section 32 of the Internal Revenue Code:

1. If the individual has one qualifying child who has the same principal place of abode as the individual, 16 percent.

2. If the individual has 2 qualifying children who have the same principal place of abode as the individual, 25 percent.

3. If the individual has 3 or more qualifying children who have the same principal place of abode as the individual, 34 percent.

**SECTION 3.** 73.03 (73) (f) 1. of the statutes is amended to read:

73.03 (**73**) (f) 1. Subject to subd. 2., for taxable years beginning after December 31, 2020, the department shall make the pilot program described under par. (b) permanent and applicable to all eligible claimants of the earned income tax credit under s. 71.07 (9e) (~~aj~~), based on the specifications described under pars. (b) and (c) 2.”.

(END)