
Wisconsin Legislative Council

AMENDMENT MEMO



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Contact: Scott Grosz, Principal Attorney

2023 Assembly Bill 272

**Assembly Substitute
Amendment 1**

2023 ASSEMBLY BILL 272

2023 Assembly Bill 272 creates a state income tax exemption for income received in the form of a broadband expansion grant issued by the state or by the federal government, except that persons may not claim the exemption for income received in the form of an allocation of coronavirus relief funds, which are already exempt from state income tax under current law.

ASSEMBLY SUBSTITUTE AMENDMENT 1

As compared to Assembly Bill 272, Assembly Substitute Amendment 1 creates a similar income tax exemption for broadband expansion grants, but recognizes qualifying grants as those issued by the state, the federal government, a tribal government in Wisconsin, a city, village, town, or county, or an authorized representative of one of those entities. The substitute amendment also extends the exemption to income received in the form of broadband expansion funding from a high-cost program established by the Federal Communication Commission under the Universal Service Fund. As under Assembly Bill 272, the exemptions under the substitute amendment may not be claimed for income arising from an allocation of coronavirus relief funds.

BILL HISTORY

2023 Assembly Bill 272 was introduced on May 17, 2023 by Representatives Summerfield, Armstrong, and others. The Assembly Committee on Ways and Means held a public hearing on August 30, 2023. Representative Summerfield offered Assembly Substitute Amendment 1 on September 8, 2023. On September 12, 2023, the committee recommended adoption of Assembly Substitute Amendment 1 on a vote of Ayes, 12; Noes, 0; and recommended passage of the bill, as amended, on a vote of Ayes, 12; Noes, 0.

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

SG:jal