



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-5641/1  
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## 2023 SENATE BILL 1095

March 27, 2024 - Introduced by Senator WIRCH, cosponsored by Representative BALDEH. Referred to Committee on Universities and Revenue.

**AN ACT** *to create* 20.835 (2) (cd) of the statutes; **relating to:** providing a tax rebate for 2024.

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***Analysis by the Legislative Reference Bureau***

This bill creates a onetime tax rebate payable in 2024. Under the bill, all individuals filing an individual income tax return for the 2023 tax year will receive a rebate payment of \$982, and married persons filing a joint return will also receive a rebate payment of \$982. The bill provides that all rebate payments be made no later than December 31, 2024. Under the bill, a nonresident or part-year resident is not eligible for the rebate.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**SECTION 1.** 20.835 (2) (cd) of the statutes is created to read:

20.835 (2) (cd) *Tax rebate for 2024.* A sum sufficient to make the payments approved under 2023 Wisconsin Act .... (this act), section 2 (1).

**SENATE BILL 1095****SECTION 2****SECTION 2. Nonstatutory provisions.****(1) TAX REBATE FOR 2024.**

(a) An individual who files a Wisconsin individual income tax return for the taxable year beginning after December 31, 2022, and before January 1, 2024, shall receive a rebate under this subsection equal to \$982. Married persons filing a joint return shall receive a rebate under this subsection equal to \$982. A nonresident or part-year resident is not eligible to receive a rebate under this subsection.

(b) For each rebate under this subsection approved by the department of revenue, the department shall certify the allowable amount of the rebate to the department of administration for payment drawn from the appropriation account under s. 20.835 (2) (cd). The department of administration shall make all payments made under this paragraph no later than December 31, 2024.

**(END)**