



State of Wisconsin
2021 - 2022 LEGISLATURE

LRBa0191/1
JK:cjs

**ASSEMBLY AMENDMENT 3,
TO ASSEMBLY SUBSTITUTE AMENDMENT 3,
TO ASSEMBLY BILL 2**

February 16, 2021 - Offered by Representatives ANDERSON, ANDRACA, BALDEH, BILLINGS, BOWEN, BROSTOFF, CABRERA, CONLEY, CONSIDINE, DOYLE, DRAKE, EMERSON, GOYKE, HAYWOOD, HEBL, HESSELBEIN, HINTZ, MCGUIRE, B. MEYERS, MILROY, MOORE OMOKUNDE, L. MYERS, NEUBAUER, OHNSTAD, ORTIZ-VELEZ, POPE, RIEMER, S. RODRIGUEZ, SHANKLAND, SHELTON, SINICKI, SNODGRASS, SPREITZER, STUBBS, SUBECK, VINING and VRUWINK.

AUTHORS SUBJECT TO CHANGE

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

2 **1.** Page 16, line 8: after that line insert:

3 “**SECTION 26m.** 71.05 (1) (hn) of the statutes is created to read:

4 71.05 (1) (hn) *Wisconsin grants awarded during and related to the pandemic.*

5 Income received in the form of a grant issued by a state agency or the Wisconsin

6 Economic Development Corporation during and related to the COVID-19 pandemic,

7 including grants awarded under the ethnic minority emergency grant program.

8 Amounts otherwise deductible under this chapter that are paid directly or indirectly

9 with the grant money are deductible.”.

10 **2.** Page 32, line 22: after that line insert:

11 “**SECTION 64e.** 71.26 (3) (ag) 3. of the statutes is created to read:

1 71.26 (3) (ag) 3. Income received in the form of a grant issued by a state agency
2 or the Wisconsin Economic Development Corporation during and related to the
3 COVID-19 pandemic, including grants awarded under the ethnic minority
4 emergency grant program. Amounts otherwise deductible under this chapter that
5 are paid directly or indirectly with the grant money are deductible.”

6 **3.** Page 33, line 16: after “2.” insert “or 3.”.

7 **4.** Page 38, line 12: after that line insert:

8 “**SECTION 75m.** 71.34 (1k) (ah) of the statutes is created to read:

9 71.34 (1k) (ah) Section 61 of the Internal Revenue Code is modified so that
10 income received in the form of a grant issued by a state agency or the Wisconsin
11 Economic Development Corporation during and related to the COVID-19 pandemic,
12 including grants awarded under the ethnic minority emergency grant program, is
13 not taxable income. Amounts otherwise deductible under this chapter that are paid
14 directly or indirectly with the grant money are deductible.”

15 **5.** Page 42, line 18: after that line insert:

16 “**SECTION 86m.** 71.45 (1) (dm) of the statutes is created to read:

17 71.45 (1) (dm) Income received in the form of a grant issued by a state agency
18 or the Wisconsin Economic Development Corporation during and related to the
19 COVID-19 pandemic, including grants awarded under the ethnic minority
20 emergency grant program. Amounts otherwise deductible under this chapter that
21 are paid directly or indirectly with the grant money are deductible.”

22 **6.** Page 43, line 13: after that line insert:

23 “**SECTION 87n.** 71.45 (2) (a) 23. of the statutes is created to read:

