



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-2163/1
KP:emw

2023 SENATE BILL 243

April 14, 2023 - Introduced by Senators JACQUE and SPREITZER, cosponsored by Representatives TITTL, CONLEY, ALLEN, C. ANDERSON, BALDEH, BRANDTJEN, CONSIDINE, DONOVAN, JOERS, MURSAU, ORTIZ-VELEZ, PALMERI, STUBBS, SUBECK, WICHGERS and BEHNKE. Referred to Committee on Universities and Revenue.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT** *to amend* 71.07 (9e) (b); and *to create* 71.07 (9e) (ar) of the statutes;
2 **relating to:** allowing certain married persons to claim the earned income tax
3 credit when filing a separate return.

Analysis by the Legislative Reference Bureau

Under current law, the Wisconsin earned income tax credit is equal to a percentage of the federal earned income tax credit, and subject to certain exceptions, a married claimant must file a joint return to claim both the Wisconsin EITC and the federal EITC. This bill allows a married claimant to file a separate return to claim the Wisconsin EITC if the claimant lives apart from the claimant's spouse when filing the return and is unable to file a joint return because of domestic abuse. The bill defines "domestic abuse" as 1) intentional infliction of physical pain, injury, or illness; 2) intentional impairment of physical condition; 3) first-, second-, or third-degree sexual assault; or 4) a physical act that may cause reasonable fear of imminent engagement in any of the conduct listed above. Under the bill, the amount of the Wisconsin EITC is equal to the amount that the claimant would be eligible to claim if the claimant were considered unmarried.

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

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

