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State of Misconsin 2011 - 2012 LEGISLATURE

**January 2011 Special Session** 



## ASSEMBLY AMENDMENT 4, TO ASSEMBLY SUBSTITUTE AMENDMENT 1, TO ASSEMBLY BILL 7

January 20, 2011 – Offered by JOINT COMMITTEE ON FINANCE.

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

1. Page 2, line 12: after "subdivision." insert "If an employee for whom a deduction is claimed under this subdivision does not maintain his or her position with the person who claims the deduction for the entire taxable year after the taxable year in which the deduction is claimed, the person who claimed the deduction shall file an amended return and repay the amount of the deduction for each such employee.".

8 2. Page 3, line 7: after "paragraph." insert "If an employee for whom a 9 deduction is claimed under this paragraph does not maintain his or her position with 10 the person who claims the deduction for the entire taxable year after the taxable year 11 in which the deduction is claimed, the person who claimed the deduction shall file 12 an amended return and repay the amount of the deduction for each such employee.". 2011 – 2012 Legislature Jan. 2011 Spec. Sess.

6	(END)
5	an amended return and repay the amount of the deduction for each such employee.".
4	in which the deduction is claimed, the person who claimed the deduction shall file
3	the person who claims the deduction for the entire taxable year after the taxable year
2	deduction is claimed under this paragraph does not maintain his or her position with
1	3. Page 4, line 2: after "paragraph." insert "If an employee for whom a