



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBa1413/1  
JK&EKL:ahe/cjs/kjf

**SENATE AMENDMENT 1,  
TO SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 818**

March 2, 2020 – Offered by Senator MARKLEIN.

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

2           **1.** Page 9, line 16: delete that line and substitute “section in a taxable year is  
3           \$7,500. In the case of a married couple filing jointly, the maximum amount of the  
4           credit that may be claimed under this section in a taxable year is \$7,500. In the case  
5           of a married individual filing separately, the maximum amount of the credit that may  
6           be claimed under this section in a taxable year is \$3,750.”.

7           **2.** Page 9, line 23: after that line insert:

8           “(e) If a person acquires or transfers ownership of a farm during a taxable year  
9           for which a claim may be filed under this section, the person may file a claim under  
10          this section based on the assessed value prorated in proportion to the period of time  
11          the person owned the farm.”.

