



State of Wisconsin  
2023 - 2024 LEGISLATURE

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SWB/JK/KP:cjs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 975**

January 25, 2024 - Offered by Representative WICHGERS.

1 **AN ACT** ...; **relating to:** designating an unborn child as a dependent for income  
2 tax purposes, increasing the income tax exemption for a dependent, and  
3 requiring a referendum.

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

Under this bill, for purposes of claiming an income tax exemption, subtraction, or credit, the term “dependent” includes an unborn child, and an unborn child is considered a dependent beginning in the taxable year in which a person who is qualified to perform an ultrasound detects a fetal heartbeat in the unborn child. The bill also increases the individual income tax exemption for a taxpayer’s dependent from \$700 to \$1,000. Under the bill, no individual may claim the exemption for an unborn child unless the individual submits with his or her tax return an attestation from a person qualified to perform an ultrasound that the person has detected a fetal heartbeat. In addition, no individual may claim the exemption for a pregnancy that ends in an abortion.

This bill requires a referendum before giving effect to provisions created in the bill. Under the bill, at the April 2024 election, the electors would vote on the question of whether the statutory provisions treated in the bill shall take effect “thus, for purposes of claiming an income tax exemption, subtraction, or credit, including in the term “dependent” an unborn child, and increasing the individual income tax exemption for a taxpayer’s dependent from \$700 to \$1,000.” If a majority of votes cast

in the election approves the question, the related provisions in the bill take effect on the day after the election results are certified. If the question is not approved by a majority of votes cast, the provisions do not take effect.

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

1           **SECTION 1.** 71.01 (1mb) of the statutes is created to read:

2           71.01 **(1mb)** For purposes of claiming an exemption, subtraction, or credit  
3 under this subchapter, “dependent” includes an unborn child, and an unborn child  
4 is considered a dependent beginning in the taxable year in which a person who is  
5 qualified to perform an ultrasound detects a fetal heartbeat in the unborn child.

6           **SECTION 2.** 71.05 (23) (b) 2. of the statutes is amended to read:

7           71.05 **(23)** (b) 2. An exemption of ~~\$700~~ \$1,000 for each dependent, as defined  
8 under section 152 of the Internal Revenue Code but subject to s. 71.01 (1mb), of the  
9 taxpayer. No taxpayer may claim the exemption under this subdivision for a  
10 dependent who is an unborn child unless the taxpayer submits with his or her return  
11 an attestation from a person who is qualified to perform an ultrasound that the  
12 person has detected a fetal heartbeat in the unborn child. No taxpayer may claim  
13 the exemption under this subdivision for a pregnancy that ends in an abortion, as  
14 defined in s. 253.10 (2) (a).

15           **SECTION 3. Nonstatutory provisions.**

16           (1) LEGISLATIVE FINDINGS. The legislature of the State of Wisconsin finds and  
17 declares all of the following:

18           (a) Human life begins at conception.

19           (b) During the embryonic stage of pregnancy, the heart of an unborn child  
20 begins to beat.

1 (c) Less than 5 percent of all natural pregnancies end in spontaneous  
2 miscarriage after detection of cardiac activity, which makes fetal heartbeat a key  
3 medical indicator that an unborn child is likely to achieve the capacity for a live birth.

4 (2) There shall be submitted to the vote of the electors at the April 2024 election  
5 the following question: “Shall the statutory provisions treated in 2023 Wisconsin Act  
6 .... (this act) take effect, thus for purposes of claiming an income tax exemption,  
7 subtraction, or credit, including in the term “dependent” an unborn child, and  
8 increasing the individual income tax exemption for a taxpayer’s dependent from  
9 \$700 to \$1,000?”.

10 (3) The requirement under s. 8.37 that the referendum question shall be filed  
11 with the official or agency preparing the ballot for the election no later than 70 days  
12 before the election shall not apply to the referendum question that is to be submitted  
13 to the voters under sub. (2).

14 (4) If the question under sub. (2) is approved by a majority of all votes cast on  
15 the question at the April 2024 election, the treatment of ss. 71.01 (1mb) and 71.05  
16 (23) (b) 2. by this act shall take effect. Otherwise, the treatment of those statutory  
17 provisions by this act shall not take effect.

18 **SECTION 4. Initial applicability.**

19 (1) This act first applies to taxable years beginning on January 1, 2023.

20 **SECTION 5. Effective dates.** This act takes effect on the day after the election  
21 results regarding the question under SECTION 3 (2) of this act are certified as provided  
22 under s. 7.70 if the condition set forth in SECTION 3 (4) of this act is satisfied, except  
23 as follows:

24 (1) SECTION 3 of this act takes effect on the day after publication.

25 (END)