
Wisconsin Legislative Council

AMENDMENT MEMO



Memo published: February 15, 2024

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2023 Assembly Bill 408

**Assembly
Amendment 1**

2023 ASSEMBLY BILL 408

2023 Assembly Bill 408 creates a nonrefundable income tax credit for qualifying transportation services paid by persons who are considered blind under the Internal Revenue Code. Under the bill, a credit may be claimed for 50 percent of amounts paid for transportation between the claimant's residence and place of employment by means of mass transit, paratransit, taxicab, or transportation network company.

The maximum credit that may be claimed in a taxable year is \$1,500, except that no credit may be claimed for amounts for which the claimant is reimbursed, or for transportation for which the source of payment is withdrawn from an ABLE account for which a subtraction has been claimed under state law.

ASSEMBLY AMENDMENT 1

Under Assembly Bill 408, the credit may first be claimed in taxable years beginning after December 31, 2022. Assembly Amendment 1 modifies the bill such that the credit may first be claimed in taxable years beginning after December 31, 2023.

BILL HISTORY

2023 Assembly Bill 408 was introduced by Representative Steffen on September 6, 2023. On December 12, 2023, the Assembly Committee on Ways and Means recommended adoption of Assembly Bill 408 on a vote of Ayes, 7; Noes, 0.

On February 5, 2024, Representative Steffen offered Assembly Amendment 1. On February 12, 2024, the Joint Committee on Finance recommended adoption of Assembly Amendment 1 and passage of Assembly Bill 408, as amended, on successive votes of Ayes, 15; Noes, 0.

For a full history of the bill, visit the Legislature's [bill history page](#).

SG:jal