



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-2486/1
JK&KP:amn&cjs

2023 BILL

1 **AN ACT** *to amend* 71.05 (23) (b) 2.; and *to create* 71.01 (1mb) of the statutes;
2 **relating to:** designating an unborn child as a dependent for income tax
3 purposes and increasing the income tax exemption for a dependent.

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.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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:

BILL

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.

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

24 **SECTION 4. Initial applicability.**

