

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRBb1348/1dn  
MES:jlg:km

June 27, 1999

It is my assumption that it is your intent, in yanking the governor's and JCF's changes to the individual income tax system, to retain the technical changes made to the filing threshold in s. 71.03 (2) (a) 1.; the technical changes related to the taxation of trusts in ss. 71.02 (1), 71.14 (3) and 71.14 (3m); the technical changes related to calculating the standard deduction in s. 71.05 (22) (dm); and the technical changes related to income tax indexing provisions and the incorporation of federal indexing methods in s. 71.05 (22) (dt).

In keeping with this assumption, I have made a number of changes in s. 71.05 (22) (dm) and (dt), I have deleted s. 71.05 (22) (dp) and I have amended s. 71.06 (2e), related to bracket indexing. Please let me know if my assumption of your intent is incorrect.

The instructions did not indicate if you wanted the exemption to be \$25,000 for single individuals or married individuals filing separately and \$50,000 for married couples filing jointly, or \$25,000 for both single individuals and married couples who file jointly; the amendment is drafted to address the former situation. The instructions did not address how the amendment should treat nonresidents or part-year residents. Please let me know if the amendment is not consistent with your intent. You may also wish to have the amendment reviewed by the department of revenue.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: Marc.Shovers@legis.state.wi.us