

**ASSEMBLY AMENDMENT 23,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 133**

June 29, 1999 – Offered by Representative WASSERMAN.

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

2 **1.** Page 822, line 12: delete lines 12 to 21.

3 **2.** Page 836, line 1: delete lines 1 to 7.

4 **3.** Page 836, line 7: after that line insert:

5 “**SECTION 1688i.** 71.05 (6) (b) 32. of the statutes is created to read:

6 71.05 **(6)** (b) 32. a. Subject to subd. 32. c., for a single individual or for a married
7 individual who files a separate return, the first \$25,000 of the individual’s federal
8 adjusted gross income.

9 b. Subject to subd. 32. c., for a married couple that files a joint return, the first
10 \$50,000 of the married couple’s federal adjusted gross income.

11 c. For an individual, or married couple, to whom subd. 32. a. or b. applies and
12 who is a nonresident or part-year resident of this state, multiply the applicable

1 amount under subd. 32. a. or b. by a fraction the numerator of which is the
2 individual's or married couple's wages, salary, tips, unearned income and net
3 earnings from a trade or business that are taxable by this state and the denominator
4 of which is the individual's total wages, salary, tips, unearned income and net
5 earnings from a trade or business. In this subdivision, for married persons filing
6 separately "wages, salary, tips, unearned income and net earnings from a trade or
7 business" means the separate wages, salary, tips, unearned income and net earnings
8 from a trade or business of each spouse, and for married persons filing jointly "wages,
9 salary, tips, unearned income and net earnings from a trade or business" means the
10 total wages, salary, tips, unearned income and net earnings from a trade or business
11 of both spouses."

12 **4.** Page 836, line 9: delete "*and thereafter to 1999*" and substitute "*and*
13 *thereafter*".

14 **5.** Page 836, line 10: delete "~~on or after January 1, 1994~~ after" and substitute
15 "on or after January 1, 1994".

16 **6.** Page 836, line 11: delete that line and substitute ", the Wisconsin standard
17 deduction".

18 **7.** Page 837, line 20: delete the material beginning with that line and ending
19 with page 838, line 24.

20 **8.** Page 839, line 2: delete "2000" and substitute "2001".

21 **9.** Page 839, line 18: on lines 18 and 19, delete "(dp)" and substitute "(dm)".

22 **10.** Page 840, line 5: delete the material beginning with that line and ending
23 with page 847, line 6, and substitute:

24 **"SECTION 1703e.** 71.06 (2e) of the statutes is amended to read:

1 71.06 **(2e)** BRACKET INDEXING. For taxable years beginning after December 31,
2 1998, the maximum dollar amount in each tax bracket, and the corresponding
3 minimum dollar amount in the next bracket, under subs. (1m) and (2) (c) and (d) shall
4 be increased each year by a percentage equal to the percentage change between the
5 U.S. consumer price index for all urban consumers, U.S. city average, for the month
6 of August of the previous year and the U.S. consumer price index for all urban
7 consumers, U.S. city average, for the month of August of the year before the previous
8 year 1997, as determined by the federal department of labor. Each amount that is
9 revised under this subsection shall be rounded to the nearest multiple of \$10 if the
10 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,
11 such an amount shall be increased to the next higher multiple of \$10. The
12 department of revenue shall annually adjust the changes in dollar amounts required
13 under this subsection and incorporate the changes into the income tax forms and
14 instructions.”.

15 **11.** Page 849, line 8: delete lines 8 to 13.

16 **12.** Page 849, line 18: delete the material beginning with that line and ending
17 with page 850, line 9.

18 **13.** Page 851, line 17: delete the material beginning with that line and ending
19 with page 852, line 2.

20 **14.** Page 853, line 9: delete lines 9 to 13.

21 **15.** Page 946, line 4: delete the material beginning with that line and ending
22 with page 947, line 20.

23 **16.** Page 1598, line 18: delete lines 18 to 20.

24 **17.** Page 1598, line 20: after that line insert:

