

2001 DRAFTING REQUEST

Bill

Received: 01/23/2001

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Lee Meyerhofer (608) 266-2418

By/Representing: Lori

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Addl. Drafters:

Subject: Tax - individual income

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Income tax deduction for school expenses

Instructions:

See Attached. Individual income tax deduction for school expenses (supplies, educ. expenses, but NOT tuition) for K-12 for public, private, charter and home schools. Up to \$500 per year per child.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 01/23/2001	gilfokm 01/23/2001		_____			State Tax
/1			martykr 01/31/2001	_____	lrb_docadmin 01/31/2001	lrb_docadmin 09/05/2001	

FE Sent For:

L At Intro

<END>

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1?	shoveme	1-1/2 Km 1/23-01	cmh /i	cmh km			
/1 MES 1/23/01							
FE Sent For:							

<END>



LOFT - Rep Meyerhoff
tax deduction for school expenses -
supplies, educ expenses but not tuition
public, private, charter
Deduction

up to \$500 / child, K-12

~~*~~ see -1456

include
home-
schoolers

Stays RMR

2001 BILL

Regen

1 AN ACT to create 71.05 (6) (b) 34. of the statutes; relating to: creating an
2 individual income tax deduction for educational supplies for dependent pupils
3 who attend certain elementary and secondary schools.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for an amount up to ~~\$2000~~ ^{\$500} per pupil that is paid for educational supplies that are used by the pupil during the normal course of instruction in a school. Under the bill, a pupil must be claimed as a dependent of the claimant on the claimant's tax return, and "pupil" is defined as an individual who is enrolled in any grade from kindergarten to 12 at a school. "School" is defined as a public, private, ~~or~~ charter school. or home-based

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:

4 SECTION 1. 71.05 (6) (b) 34. of the statutes is created to read:
5 71.05 (6) (b) 34. An amount up to ~~\$2000~~ ^{\$500} per pupil paid by a claimant in the
6 taxable year to which the claim relates for educational supplies for a pupil. In this

BILL**SECTION 1**

1 subdivision, the following terms have the following meanings and the following
2 conditions apply:

3 a. "Claimant" means an individual who claims a pupil as a dependent, as
4 defined in section 151 (c) of the Internal Revenue Code, on his or her tax return,
5 except that if the parents of the pupil are divorced "claimant" means the parent who
6 pays for the pupil's educational supplies.

7 b. "Educational supplies" means educational materials or supplies to be used
8 by a pupil during the normal course of instruction in a school.

9 c. "Pupil" means an individual who is enrolled in any grade from kindergarten
10 to 12 at a school.

11 d. "School" means a public school, as specified in s. 115.01 (1); a private school,
12 as defined in s. 115.001 (3r); ~~or~~ a charter school, as defined in s. 115.001 (1).

13 e. For a claimant who is a nonresident or part-year resident of this state,
14 multiply the amount for which the claimant is eligible under subd. 34. (intro.) by a
15 fraction, the numerator of which is the individual's wages, salary, tips, unearned
16 income, and net earnings from a trade or business that are taxable by this state and
17 the denominator of which is the individual's total wages, salary, tips, unearned
18 income, and net earnings from a trade or business. In this subd. 34. e., for married
19 persons filing separately "wages, salary, tips, unearned income, and net earnings
20 from a trade or business" means the separate wages, salary, tips, unearned income,
21 and net earnings from a trade or business of each spouse, and for married persons
22 filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or
23 business" means the total wages, salary, tips, unearned income, and net earnings
24 from a trade or business of both spouses.

SECTION 2. Initial applicability.

or a home-based
private educational
program, as defined
in ~~115.001~~ (3g)

115.001



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN R. MILLER
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

January 31, 2001

MEMORANDUM

To: Representative Meyerhofer

From: Marc E. Shovers, Senior Legislative Attorney

Re: LRB-2200 Income tax deduction for school expenses

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-0129 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.