

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb1958/1dn
MES:kmg:rs

June 29, 2001

Susan McMurray:

This amendment exempts from taxation all social security benefits included in federal adjusted gross income received by an individual if his or her FAGI is \$100,000 or less, or \$200,000 or less if he or she is married and files a joint return. Is this OK? The instructions could be read to mean that the exemption should only apply to singles whose FAGI exceeds \$100,000 or married joint filers whose FAGI exceeds \$200,000, but that doesn't seem to be what you would want.

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