

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-SB55)**

Received: 06/29/2001

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing: Susan McMurray

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Addl. Drafters:

Subject: Tax - individual income

Extra Copies: JK

Submit via email: YES

Requester's email: Rep.Black@legis.state.wi.us

**Pre Topic:**

No specific pre topic given

**Topic:**

CN 148a.: Exempt social security from income taxation if FAGI is at or below \$100,000 for singles; \$200,000 for marrieds

**Instructions:**

See Attached

**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>
/1	shoveme 06/29/2001	gilfokm 06/29/2001	rschluet 06/29/2001	_____	lrb_docadmin 06/29/2001	lrb_docadmin 06/29/2001	

FE Sent For:

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No specific pre topic given

Topic:

at or below

CN 148a.: Exempt social security from income taxation if FAGI is ~~less~~ \$100,000 for singles; \$200,000 for marrieds

Instructions:

See Attached

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>
/1	shoveme	6/29/01 mg					
/1 MES 6/29/01							
FE Sent For:							

<END>

Assembly Democrat Budget Amendment Requests

Request number: #148

Agency:

Description:

Attachments:

Contact: Susan McMurray, Rep. Black's office 266-7521 or at home at 249-1167

**DRAFT  
TO SUB  
only**

SUSAN  
5/17

please draft an amdt to the  
ARC package to:

**-NO**

a. exempt social security income  
(WAGI above \$100,000 for an  
individual; \$200,000 for couples)  
from the state income tax.

~~b. exempt from the sales & use  
tax nonprescription medicine  
(ie ~~AB~~ AB 57 and LRB 0471/i)~~



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb1958/1

MES.../...

*mg*

ASSEMBLY AMENDMENT,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2001 SENATE BILL 55

*SPS:*

*Leaf  
Request  
Sheet*

*D-note*

*#. Page 728, line 23: after that line insert:*

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

2 "SECTION 2143e. 71.05 (6) (b) 21. of the statutes is amended to read:

3 71.05 (6) (b) 21. ~~The difference between the~~ Except for a single individual, or  
4 a married individual who files separately, whose federal adjusted gross income  
5 exceeds \$100,000 in the taxable year to which this subtract modification relates, and  
6 except for a married couple <sup>who</sup> ~~that~~ files <sup>jointly</sup> and whose federal adjusted gross  
7 income exceeds \$200,000 in the taxable year to which this subtract modification  
8 relates, the amount of social security benefits included in federal adjusted gross  
9 income for the current year and the amount as calculated under section 86 of the  
10 internal revenue code as that section existed on December 31, 1992 Internal Revenue  
11 Code."

12 ✓ 1. Page 1405, line 14: after that line insert:

1           “(11<sup>W</sup>) TAX EXEMPTION FOR SOCIAL SECURITY BENEFITS. The treatment of section  
 2           71.05 (6) (b) 21. of the statutes first applies to taxable years beginning on January  
 3           1 of the year in which this subsection takes effect, except that if this subsection takes  
 4           effect after July 31 the treatment of section 71.05 (6) (b) 21. of the statutes first  
 5           applies to taxable years beginning on January 1 of the year following the year in  
 6           which this subsection takes effect.”

1  
 2  
 3  
 4  
 5  
 6  
 7

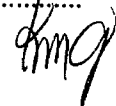
*mt app*

(END)

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

LRBb1958/1dn

MES.....



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 ~~or~~ want.

or

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

would

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

LRBb1958/1dn  
MES:kmg:rs

June 29, 2001

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