

2005 DRAFTING REQUEST

Bill

Received: **09/22/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Debra Towns (608) 266-9650**

By/Representing: **casey**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Individual - income credit**

Extra Copies:

Submit via email: **YES**

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

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Income tax credit for personal property taxes paid on certain attachments to recreational mobile homes

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>
/P1	jkreye 09/22/2005	csicilia 10/05/2005	pgreensl 10/06/2005	_____	lnorthro 10/06/2005		State
/I	jkreye 10/13/2005	csicilia 10/13/2005	pgreensl 10/13/2005	_____	lnorthro 10/13/2005	lnorthro 10/13/2005	State

FE Sent For:

<END>

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Handwritten note in a circle: jacket start

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/P1	jkreye 09/22/2005	csicilia 10/05/2005	pgreensl 10/06/2005	19/13 sals	lnorthro 10/06/2005		State

FE Sent For:

Handwritten notes:
1 cjs 10/13/05 19/13 p8 <END>

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/P1	jkreye		10/6 PS	10/6 SP/AS			

FE Sent For:

<END>

9-22-05
H.

Casey - Rep Town 266-9650

LRB-3475 → tax on recent used
mobile home

draft or credit rather than
exemption



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-3709/P1

JKz.....

g's

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA /
in 9-22-05
Gen cat. D-N

due
STEP. 10-7

1 AN ACT ~~relating to~~; relating to: creating an individual income tax credit for personal
2 property taxes paid on certain mobile homes and on certain attachments to
3 recreational mobile homes.

Analysis by the Legislative Reference Bureau

Under current law, a recreational mobile home is exempt from the imposition of personal property taxes. A recreational mobile home is a mobile home that is no larger than 400 square feet and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

This bill creates an individual income tax credit for personal property taxes that an individual pays on any aftermarket addition, attachment, annex, foundation, or appurtenance adjoining or affixed to a recreational mobile home or on any mobile home that would have been exempt from personal property taxes as a recreational mobile home except that the mobile home exceeds 400 square feet because of an aftermarket addition, attachment, annex, foundation, or appurtenance that is adjoining or affixed to the mobile home.

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) (a) 15. of the statutes is amended to read:

1 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
 2 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (5b), ~~and (5d), and (5e)~~ ✓
 3 and not passed through by a partnership, limited liability company, or tax-option
 4 corporation that has added that amount to the partnership's, company's, or
 5 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25; s. 13.93 (2) (c).

6 **SECTION 2.** 71.07 (5e) of the statutes is created to read:

7 **71.07 (5e) RECREATIONAL MOBILE HOMES CREDIT.** (a) *Definitions.* In this
 8 subsection:

9 1. "Claimant" means an individual who files a claim under this subsection.

10 2. "Recreational mobile home" means a mobile home described under s. 70.111 ✓
 11 (19) (b).

12 (b) *Filing claims.* Subject to the limitations provided in this subsection, a ✓
 13 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
 14 amount of the taxes, an amount that is equal to the amount of the personal property
 15 taxes imposed under ch. 70 that the claimant paid in the taxable year on ~~the~~ ^{any} of the
 16 following:

17 1. Any aftermarket addition, attachment, annex, foundation, or appurtenance ✓
 18 adjoining or affixed to a recreational mobile home.

19 2. A mobile home that would have been exempt from the imposition of personal
 20 property taxes under s. 70.111 (19) (b) except that the mobile home exceeds the
 21 square footage requirement under s. 70.111 (19) (b) because of an aftermarket
 22 addition, attachment, annex, foundation, or appurtenance that is adjoining or
 23 affixed to the mobile home. ✓

1 (c) *Limitations.* For a claimant who is a nonresident or part-year resident of
 2 this state and who is a single person or a married person filing a separate return,
 3 multiply the credit for which the claimant is eligible under par. (b) by a fraction, the
 4 numerator of which is the individual's Wisconsin adjusted gross income and the
 5 denominator of which is the individual's federal adjusted gross income. If a claimant
 6 is married and files a joint return, and if the claimant or the claimant's spouse, or
 7 both, are nonresidents or part-year residents of this state, multiply the credit for
 8 which the claimant is eligible under par. (b) by a fraction, the numerator of which is
 9 the couple's joint Wisconsin adjusted gross income and the denominator of which is
 10 the couple's joint federal adjusted gross income.

11 (d) *Administration.* Section 71.28 (4) (f) to (h), as it applies to the credit under
 12 s. 71.28 (4), applies to the credit under this subsection.

13 **SECTION 3.** 71.08 (1) (intro.) of the statutes is amended to read:

14 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
 15 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
 16 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3n), (3s),
 17 (3t), (5b), (5d), (5e), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds),
 18 (1dx), (1fd), (2m), (3), (3n), and (3t) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds),
 19 (1dx), (1fd), (2m), (3), (3n), and (3t) and subchs. VIII and IX and payments to other
 20 states under s. 71.07 (7), is less than the tax under this section, there is imposed on
 21 that natural person, married couple filing jointly, trust, or estate, instead of the tax
 22 under s. 71.02, an alternative minimum tax computed as follows:

23 History: 1987 a. 312, 411; 1989 a. 31; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27, 237; 1999 a. 9; 2001 a. 109; 2003 a. 99, 135, 255, 326; 2005 a. 25.

24 **SECTION 4.** 71.10 (4) (gxx) of the statutes is created to read:

71.10 (4) (gxx) Recreational mobile homes credit under s. 71.07 (5e). ✓

as affected by
2005 Wisconsin Act 25A ✓

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

LRB-3709/P1dn

JK:./:....

5

g's

Representative Towns:

Please review this draft carefully to ensure that it is consistent with your intent. ✓

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

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

LRB-3709/P1dn
JK:cjs:pg

October 6, 2005

Representative Towns:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Northrop, Lori

From: Langan, Casey
Sent: Thursday, October 13, 2005 3:18 PM
To: Northrop, Lori
Subject: RE: Draft review: LRB 05-3709/P1 Topic: Income tax credit for personal property taxes paid on certain attachments to recreational mobile homes

Could Rep. Towns get this jacketed for the Assembly?

Sen. Luther Olsen will also be calling to have it jacketed for the Senate.

Thank you,

Casey Langan

Research Assistant
Office of **State Rep. Debi Towns**
P.O. Box 8953 ~ 302 North, State Capitol
Madison, WI 53708
(608) 266-9651

From: Northrop, Lori
Sent: Thursday, October 06, 2005 4:11 PM
To: Rep.Towns
Subject: Draft review: LRB 05-3709/P1 Topic: Income tax credit for personal property taxes paid on certain attachments to recreational mobile homes

Following is the PDF version of draft LRB 05-3709/P1 and drafter's note.



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-3709/RE

JK:cjs:ps

1
stays
RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SAW

in 10-13-05

due today

Repeal

1 AN ACT to amend 71.05 (6) (a) 15, and 71.08 (1) (intro.); and to create 71.07 (5e)
2 and 71.10 (4) (gxx) of the statutes; relating to: creating an individual income
3 tax credit for personal property taxes paid on certain mobile homes and on
4 certain attachments to recreational mobile homes.

Analysis by the Legislative Reference Bureau

Under current law, a recreational mobile home is exempt from the imposition of personal property taxes. A recreational mobile home is a mobile home that is no larger than 400 square feet and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

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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:

1 **SECTION 1.** 71.05 (6) (a) 15. of the statutes is amended to read:

2 71.05 **(6)** (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
3 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (5b), ~~and (5d)~~, and (5e)
4 and not passed through by a partnership, limited liability company, or tax-option
5 corporation that has added that amount to the partnership's, company's, or
6 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

7 **SECTION 2.** 71.07 (5e) of the statutes is created to read:

8 71.07 **(5e)** RECREATIONAL MOBILE HOMES CREDIT. (a) *Definitions.* In this
9 subsection:

10 1. "Claimant" means an individual who files a claim under this subsection.

11 2. "Recreational mobile home" means a mobile home described under s. 70.111
12 (19) (b).

13 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
14 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
15 amount of the taxes, an amount that is equal to the amount of the personal property
16 taxes imposed under ch. 70 that the claimant paid in the taxable year on any of the
17 following:

18 1. Any aftermarket addition, attachment, annex, foundation, or appurtenance
19 adjoining or affixed to a recreational mobile home.

20 2. A mobile home that would have been exempt from the imposition of personal
21 property taxes under s. 70.111 (19) (b) except that the mobile home exceeds the
22 square footage requirement under s. 70.111 (19) (b) because of an aftermarket
23 addition, attachment, annex, foundation, or appurtenance that is adjoining or
24 affixed to the mobile home.

1 (c) *Limitations.* For a claimant who is a nonresident or part-year resident of
2 this state and who is a single person or a married person filing a separate return,
3 multiply the credit for which the claimant is eligible under par. (b) by a fraction, the
4 numerator of which is the individual's Wisconsin adjusted gross income and the
5 denominator of which is the individual's federal adjusted gross income. If a claimant
6 is married and files a joint return, and if the claimant or the claimant's spouse, or
7 both, are nonresidents or part-year residents of this state, multiply the credit for
8 which the claimant is eligible under par. (b) by a fraction, the numerator of which is
9 the couple's joint Wisconsin adjusted gross income and the denominator of which is
10 the couple's joint federal adjusted gross income.

11 (d) *Administration.* Section 71.28 (4) (f) to (h), as it applies to the credit under
12 s. 71.28 (4), applies to the credit under this subsection.

13 **SECTION 3.** 71.08 (1) (intro.) of the statutes, as affected by 2005 Wisconsin Act
14 25, is amended to read:

15 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
16 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
17 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3n), (3s),
18 (3t), (5b), (5d), (5e), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds),
19 (1dx), (1fd), (2m), (3), (3n), and (3t) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds),
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21 states under s. 71.07 (7), is less than the tax under this section, there is imposed on
22 that natural person, married couple filing jointly, trust, or estate, instead of the tax
23 under s. 71.02, an alternative minimum tax computed as follows:

24 **SECTION 4.** 71.10 (4) (gxx) of the statutes is created to read:

25 71.10 (4) (gxx) Recreational mobile homes credit under s. 71.07 (5e).

Barman, Mike

From: Langan, Casey
Sent: Thursday, October 13, 2005 4:42 PM
To: LRB.Legal
Subject: Draft review: LRB 05-3709/1 Topic: Income tax credit for personal property taxes paid on certain attachments to recreational mobile homes

It has been requested by <Langan, Casey> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-3709/1 Topic: Income tax credit for personal property taxes paid on certain attachments to recreational mobile homes