

2007 DRAFTING REQUEST

Bill

Received: 02/08/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Daniel LeMahieu (608) 266-9175

By/Representing: jeff

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - estate

Extra Copies:

Submit via email: YES

Requester's email: Rep.LeMahieu@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Eliminating the estate tax

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>
/?	jkreye 02/08/2007	jdyer 02/09/2007		_____			State Tax
/1			jfrantze 02/09/2007	_____	cduerst 02/09/2007	cduerst 02/09/2007	

FE Sent For:

<END>

yes
3-5-07

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/?	jkreye	1 2/9 jld	2/9	2/9	2/9		

FE Sent For:

<END>

1898/1
stays

d-note

2007 BILL

in 2-8-09
due Fri. 2-9

Regen

1 AN ACT *to amend* 72.01 (11m) and 72.01 (11n); and *to create* 72.36 of the
2 statutes; **relating to:** eliminating the estate tax.

Analysis by the Legislative Reference Bureau

This bill eliminates the state estate tax beginning with deaths occurring on January 1, 2007.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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:

3 SECTION 1. 72.01 (11m) of the statutes is amended to read:

4 72.01 (11m) "Federal credit" means, for deaths occurring after September 30,
5 2002, and before January 1, ~~2008~~ 2007, the federal estate tax credit allowed for state
6 death taxes as computed under the federal estate tax law in effect on December 31,
7 2000, and for deaths occurring after December 31, 2007, the federal estate tax credit

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1898/1dn

JK:.....

date

JK

Representative LeMahieu:

You may wish to speak with the presiding officer or the speaker to determine if this bill must be referred to the Joint Survey Committee on Tax Exemptions. Section 13.52 (6) provides that "any proposal which affects any existing statute or creates any new statute relating to the exemption of any property or person from any state or local taxes or special assessments" shall be referred to the committee and that no such proposal may be considered by either house until the committee has submitted its report.

It is not entirely clear if this bill (which eliminates a tax in its entirety) meets the standards for referral to the committee. I have included in the analysis a sentence that says the bill *may* be referred to the Joint Survey Committee on Tax Exemptions. You should also be aware that s. 13.52 (6) is a rule of proceeding under article IV, section 8, of the Wisconsin Constitution and, as such, may not be enforced by any court. Therefore, if the bill is not referred to the Joint Survey Committee on Tax Exemptions, and subsequently becomes law, its legality cannot be challenged on the ground that the legislature violated s. 13.52 (6).

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

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1898/1dn
JK:jld:jf

February 9, 2007

Representative LeMahieu:

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

Duerst, Christina

From: Grothman, Jeffrey
Sent: Friday, February 09, 2007 11:05 AM
To: LRB.Legal
Subject: Draft Review: LRB 07-1898/1 Topic: Eliminating the estate tax

Please Jacket LRB 07-1898/1 for the ASSEMBLY.