

2007 DRAFTING REQUEST

Bill

Received: 04/23/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Tony Staskunas (608) 266-0620

By/Representing: Lloyd

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact: Rachel Carabell  
DHFS; 6-7024

Addl. Drafters: jkreye  
dkennedy

Subject: Tax, Individual - income  
Tax, Business - credits  
Health - medical assistance

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Nonrefundable individual income tax credit for MA providers who provide a high rate of services

Instructions:

See Attached. MA providers (doctors and dentists) who provide services at a rate that's a lot higher (200% --???) than the average rate may claim a nonrefundable credit equal to the diff. between their regular rate and the MA reimbursement rate.

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>
/?							State
/1	mshovers 05/15/2007 jkreye 05/15/2007	bkraft 06/07/2007	rschluet 06/07/2007		cduerst 06/07/2007	cduerst 08/07/2007	

Vers.    Drafted    Reviewed    Typed    Proofed    Submitted    Jacketed    Required

FE Sent For: "1" @ intro. 2-1-08

<END>

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**<END>**

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**Bill**

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By/Representing: Lloyd

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact: Rachel Carabell  
DHFS; 6-7024

Addl. Drafters: JK, DAK

Subject: Tax, Individual - income  
Tax, Business - credits

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Nonrefundable individual income tax credit for MA providers who provide a high rate of services ✓

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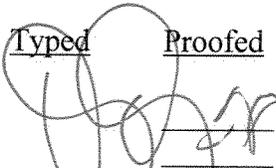
**Instructions:**

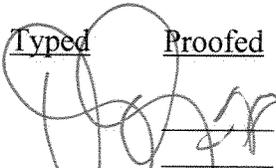
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/?	mshovers	1 bjk 4/5					
		1 jld 6/6					

*Handwritten notes and signatures:*  
1 bjk 4/5  
1 jld 6/6  
  


FE Sent For:

<END>

**Kennedy, Debora**

**From:** Basford, Sarah  
**Sent:** Thursday, February 15, 2007 2:56 PM  
**To:** Kennedy, Debora  
**Subject:** FW: Message for Debora Kennedy - DRAFTING REQUEST

**Sarah Basford**  
Program Assistant  
Legislative Reference Bureau  
1 East Main, Suite 200  
(608) 266-3561  
sarah.basford@legis.wisconsin.gov

Rachel  
Cavabell  
@ DHFS  
6-7024

**From:** Clark, Lloyd  
**Sent:** Thursday, February 15, 2007 2:52 PM  
**To:** LRB.Legal  
**Cc:** Ramirez, Adrienne  
**Subject:** Message for Debora Kennedy - DRAFTING REQUEST

Date: 2/15/07

Legislator: Rep. Staskunas  
Staff Contact: Lloyd Clark 266-0620

2/21 Adrienne says  
to draft this as now refunded  
a credit

**Bill Description:**

Problem: Many Wisconsin residents that rely on Medical Assistance programs have extremely limited access to health care due to the lack of health care providers in their area accepting MA recipients as a part of their caseload. Private practitioners are much more susceptible to suffering the financial consequences of the differential between the actual cost to provide care and the allowable reimbursement. Large systems are able to more readily absorb some of the costs and shift a large proportion to privately insured (and uninsured) patients. This is especially true for dentists, as they, for the most part, are independent practitioners and have no where to cost-shift the loss.

Richard Smith

Encourage participation in the MA program by physicians and dentists:

1. Allow MA providers in low MA participation counties to take the difference between their regularly charged rate and the MA reimbursement rate as a qualified charitable contribution on their Wisconsin state taxes up to a maximum of \$10,000. (Either a tax deduction or a tax credit)
2. Allow MA providers who provide services to recipients at a ratio rate significantly higher than the average (200% or more of average) to take the difference between their regularly charged rate and the MA reimbursement rate as a qualified charitable contribution on their Wisconsin state taxes up to a maximum of \$10,000. (Either a tax deduction or a tax credit)

10/17  
sup bills  
regr...  
calculat...  
this

Request is similar to LRB-2680/1 (2005) and LRB-2263/1 (2005)

Request is Confidential.

Request is Not Urgent.

Request should not take priority over other requests from Rep. Staskunas.

Have a great day,



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2637/?

MES&JK&DAK

INSERTS

bjk  
jd  
fmr

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION  
2007 Bill

SA ✓  
X-ret ✓

in 5-15-07

D-note

gen ←

- 1 AN ACT ...; relating to: creating a nonrefundable individual and corporate
- 2 income tax credit for health care providers who provide services to Medical
- 3 Assistance recipients at a higher than average rate.

**Analysis by the Legislative Reference Bureau**

This bill creates a nonrefundable individual and corporate income tax credit for primary care physicians and dentists who provide services to Medical Assistance (MA) recipients at a high rate of service, compared to other physicians and dentists who serve MA patients. The credit is for certain costs of providing medical and dental services that are not reimbursed under the MA program. Sole proprietorships and corporations may claim the credit. Partnerships, limited liability companies, and tax-option corporations compute the credit but pass it on to the partners, members, and shareholders in proportion to their ownership interests.

The credit that may be claimed is equal to a physician's or dentist's unreimbursed costs that are incurred in the taxable year to which the claim relates. Because the credit is nonrefundable, it may only be claimed up to the amount of the taxpayer's tax liability. The bill defines unreimbursed costs as the difference between a physician's or dentist's usual and customary charges for providing a medical or dental service, and the amount paid to the physician or dentist for providing such services to MA recipients. The bill defines rate of service as the percentage of a dentist's or physician's patients who receive MA, and defines high rate of service as a rate of service provided by a dentist or a physician to MA recipients that is at least 200 percent greater than the average rate of service provided by all dentists or physicians, as required to be determined by the Department of Health and Family Services.

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:*

FNS  
2-1  
2-1

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

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

SECTION 2. 71.07 (5r) of the statutes is created to read:

71.07 (5r) HIGH RATE OF MEDICAL AND DENTAL SERVICES TAX CREDIT. (a)

*Definitions.* In this subsection:

1. "Claimant" means a sole proprietor, a partner, a member of a limited liability company, or a shareholder of a tax-option corporation who is a physician or dentist who provides a high rate of service and who files a claim under this subsection.

2. "Dentist" means a dentist, as defined in s. 447.01 (7), who is licensed under ch. 447, who practices general or pediatric dentistry, and who provides services to medical assistance recipients.

3. "High rate of service" means a rate of service provided by a dentist or a physician to medical assistance recipients that is at least 200 percent greater than the average rate of service provided by all dentists or physicians, as determined by the department of health and family services.

4. "Medical assistance" has the meaning given in s. 49.43 (8).

1           5. "Physician" means a physician, as defined in s. 448.01 (5), specializing in  
2 family medical practice, general internal medicine, or pediatrics and who provides  
3 services to medical assistance recipients.

4           6. "Rate of service" means the percentage of a dentist's or physician's patients  
5 who receive medical assistance.

6           7. "Unreimbursed costs" means the difference between either a physician's  
7 usual and customary charges for providing a service specified under s. 49.46 (2) (a)  
8 1., and the amount paid to the physician under s. 49.45 (3) for providing such service  
9 to recipients of medical assistance, or the difference between a dentist's usual and  
10 customary charges for providing a dental service, and the amount paid to the dentist  
11 under s. 49.45 (3) for providing such service to recipients of medical assistance.

12           (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
13 claimant may claim as a credit against the tax imposed under s. 71.02, up to the  
14 amount of those taxes, an amount equal to the claimant's unreimbursed costs that  
15 are incurred in the taxable year to which the claim relates.

16           (c) *Limitations.* 1. No credit may be allowed under this subsection unless it  
17 is claimed within the time period under s. 71.75 (2).

18           2. The carry-over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit  
19 under s. 71.28 (4), apply to the credit under this subsection.

20           3. Partnerships, limited liability companies, and tax-option corporations may  
21 not claim the credit under this subsection, but the eligibility for, and the amount of,  
22 that credit shall be determined on the basis of their economic activity, not that of their  
23 partners, members, or shareholders, partners, or members. A partnership, limited liability company, or  
24 tax-option corporation shall compute the amount of credit that each of its partners,  
25 members, or shareholders may claim and shall provide that information to each of

1 them. Partners, members of limited liability companies, and shareholders of  
2 tax-option corporations may claim the credit in proportion to their ownership  
3 interest.

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

14 (d) *Administration*. Subsection (9e) (d), to the extent that it applies to the credit  
15 under that subsection, applies to the credit under this subsection.

16 **SECTION 3.** 71.10 (4) (cd) of the statutes is created to read:

17 71.10 (4) (cd) The high rate of medical and dental services tax credit under s.  
18 71.07 (5r).

19 **SECTION 4.** 71.21 (4) of the statutes is amended to read:

20 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),  
21 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5e), (5f), (5g), and (5h),  
22 and (5r) and passed through to partners shall be added to the partnership's income.

23 **SECTION 5.** 71.26 (2) (a) of the statutes is amended to read:

24 71.26 (2) (a) *Corporations in general*. The "net income" of a corporation means  
25 the gross income as computed under the Internal Revenue Code as modified under

1 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit  
 2 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)  
 3 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income  
 4 under this paragraph at the time that the taxpayer first claimed the credit plus the  
 5 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),  
 6 (1ds), (1dx), (3g), (3n), (3t), (3w), (5b), (5e), (5f), (5g), and (5h), and (5r) and not passed  
 7 through by a partnership, limited liability company, or tax-option corporation that  
 8 has added that amount to the partnership's, limited liability company's, or  
 9 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount  
 10 of losses from the sale or other disposition of assets the gain from which would be  
 11 wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise  
 12 disposed of at a gain and minus deductions, as computed under the Internal Revenue  
 13 Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to  
 14 the difference between the federal basis and Wisconsin basis of any asset sold,  
 15 exchanged, abandoned, or otherwise disposed of in a taxable transaction during the  
 16 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

17 **SECTION 6.** 71.28 (5r) of the statutes is created to read:

18 ✓ 71.28 (5r) HIGH RATE OF MEDICAL AND DENTAL SERVICES TAX CREDIT. (a)

19 *Definitions.* In this subsection:

20 1. "Claimant" means a corporation that includes at least one physician or  
 21 dentist who provides a high rate of service and that files a claim under this  
 22 subsection.

23 2. "Dentist" means a dentist, as defined in s. 447.01 (7), who is licensed under  
 24 ch. 447, who practices general or pediatric dentistry, and who provides services to  
 25 medical assistance recipients.

## SECTION 6

1 3. "High rate of service" means a rate of service provided by a dentist or a  
2 physician to medical assistance recipients that is at least 200 percent greater than  
3 the average rate of service provided by all dentists or physicians, as determined by  
4 the department of health and family services.

5 4. "Medical assistance" has the meaning given in s. 49.43 (8).

6 5. "Physician" means a physician, as defined in s. 448.01 (5), specializing in  
7 family medical practice, general internal medicine, or pediatrics and who provides  
8 services to medical assistance recipients.

9 6. "Rate of service" means the percentage of a dentist's or physician's patients  
10 who receive medical assistance.

11 7. "Unreimbursed costs" means the difference between either a physician's  
12 usual and customary charges for providing a service specified under s. 49.46 (2) (a)  
13 1., and the amount paid to the physician under s. 49.45 (3) for providing such service  
14 to recipients of medical assistance, or the difference between a dentist's usual and  
15 customary charges for providing a dental service, and the amount paid to the dentist  
16 under s. 49.45 (3) for providing such service to recipients of medical assistance.

17 (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
18 claimant may claim as a credit against the tax imposed under s. 71.23, up to the  
19 amount of those taxes, an amount equal to the claimant's unreimbursed costs that  
20 are incurred in the taxable year to which the claim relates.

21 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it  
22 is claimed within the time period under s. 71.75 (2).

23 2. The carry-over provisions of sub. (4) (e) and (f), as they apply to the credit  
24 under sub. (4), apply to the credit under this subsection.

1 3. Partnerships, limited liability companies, and tax-option corporations may  
 2 not claim the credit under this subsection, but the eligibility for, and the amount of,  
 3 that credit shall be determined on the basis of their economic activity, not that of their  
 4 ~~shareholders, partners, or members.~~ partners, members, or A partnership, limited liability company, or  
 5 tax-option corporation shall compute the amount of credit that each of its partners,  
 6 members, or shareholders may claim and shall provide that information to each of  
 7 them. Partners, members of limited liability companies, and shareholders of  
 8 <sup>check A</sup> tax-option corporations may claim the credit in proportion to their ownership  
 9 interest.

10 4. The credits under this subsection may not be claimed by a partnership,  
 11 except a publicly traded partnership treated as a corporation under s. 71.22 (1k),  
 12 limited liability company, except a limited liability company treated as a corporation  
 13 under s. 71.22 (1k), or tax-option corporation or by partners, including partners of  
 14 a publicly traded partnership, members of a limited liability company, or  
 15 shareholders of a tax-option corporation.

16 (d) *Administration*. Subsection (4) (g), to the extent that it applies to the credit  
 17 under that subsection, applies to the credit under this subsection.

18 **SECTION 7.** 71.30 (3) (dr) of the statutes is created to read:

19 71.30 (3) (dr) The high rate of medical and dental services tax credit under s.  
 20 71.28 (5r).

21 **SECTION 8.** 71.34 (1) (g) of the statutes is amended to read:

22 71.34 (1) (g) An addition shall be made for credits computed by a tax-option  
 23 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),  
 24 (3n), (3t), (3w), (5b), (5e), (5f), (5g), and (5h), and (5r) and passed through to  
 25 shareholders.

INSERT  
7-25



LRB-2637/ins  
MES+JK+DAK  
bjk

INSERT 2-1

SECTION # <sup>(B)</sup> CR 4945 (2) (a) 25g. <sup>x</sup> <sup>x</sup> <sup>✓</sup>

4945 (25g) <sup>(B)</sup> Determine the average rate of service to medical assistance recipients provided by all dentists <sup>(2)</sup> <sup>(a)</sup> <sup>25g</sup> as defined in s. 447.01 (7) <sup>(7)</sup> <sup>✓</sup> and physicians <sup>(1)</sup> <sup>as defined</sup> in s. 448.01 (5) <sup>(5)</sup> <sup>✓</sup> for purposes of computing a high rate of service <sup>✓</sup> of a dentist or physician under ss. 7007 (5r) <sup>(5r)</sup> <sup>✓</sup> 7028 (5r) <sup>(5r)</sup> <sup>✓</sup> and 7047 (5r) <sup>(5r)</sup> <sup>✓</sup>

(end ins)

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

Date

LRB-26370dn  
MES & JB .....  
↑ stays  
DAR  
bjk  
&  
JG

Representative Staskunas:

Please review this draft very carefully to ensure that it meets your intent. You may also wish to have it reviewed by the Department of Health and Family Services and the Department of Revenue. I believe that the definitions of "rate of service" and "high rate of service" are consistent with your instructions, but I'm not sure whether DHFS maintains the statistics necessary to determine whether a physician or dentist provides MA recipients with a high rate of service as defined in the bill.

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

Insert 7 - 25

1 SECTION ~~1~~ 71.45 (2) (a) 10. of the statutes is amended to read:

2 ✓ 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
3 computed under s. 71.47 (1dd) to (1dx), (3n), (3w), (5b), (5e), (5f), (5g), and (5h), and ✓  
4 (5r) and not passed through by a partnership, limited liability company, or  
5 tax-option corporation that has added that amount to the partnership's, limited  
6 liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1)  
7 (g) and the amount of credit computed under s. 71.47 (1), (3), (3t), (4), and (5).

NOTE: NOTE: Subd. 10. is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c).NOTE:

History: 1987 a. 312; 1989 a. 31, 336, 379; 1991 a. 37, 39, 269; 1993 a. 16, 112, 263, 437; 1995 a. 27, 56, 371, 380; 1997 a. 27, 37, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. 167, 194; 2001 a. 16, 38, 109; 2003 a. 37, 46, 99, 155, 255, 326; 2005 a. 74, 297, 335, 361, 479, 485; s. 13.93 (2) (c).

8 SECTION 2. 71.47 (5r) of the statutes is created to read:

9 ✓ 71.47 (5r) HIGH RATE OF MEDICAL AND DENTAL SERVICES TAX CREDIT. (a)

10 *Definitions.* In this subsection:

11 1. "Claimant" means a corporation that includes at least one physician or  
12 dentist who provides a high rate of service and that files a claim under this  
13 subsection.

14 2. "Dentist" means a dentist, as defined in s. 447.01 (7), who is licensed under  
15 ch. 447, who practices general or pediatric dentistry, and who provides services to  
16 medical assistance recipients.

17 3. "High rate of service" means a rate of service provided by a dentist or a  
18 physician to medical assistance recipients that is at least 200 percent greater than  
19 the average rate of service provided by all dentists or physicians, as determined by  
20 the department of health and family services.

21 4. "Medical assistance" has the meaning given in s. 49.43 (8).

1 5. "Physician" means a physician, as defined in s. 448.01 (5), specializing in  
2 family medical practice, general internal medicine, or pediatrics and who provides  
3 services to medical assistance recipients.

4 6. "Rate of service" means the percentage of a dentist's or physician's patients  
5 who receive medical assistance.

6 7. "Unreimbursed costs" means the difference between either a physician's  
7 usual and customary charges for providing a service specified under s. 49.46 (2) (a)  
8 1., and the amount paid to the physician under s. 49.45 (3) for providing such service  
9 to recipients of medical assistance, or the difference between a dentist's usual and  
10 customary charges for providing a dental service, and the amount paid to the dentist  
11 under s. 49.45 (3) for providing such service to recipients of medical assistance.

12 (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
13 claimant may claim as a credit against the tax imposed under s. 71.43, up to the  
14 amount of those taxes, an amount equal to the claimant's unreimbursed costs that  
15 are incurred in the taxable year to which the claim relates.

16 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it  
17 is claimed within the time period under s. 71.75 (2).

18 2. The carry-over provisions of s. 71.28 (4) (e) and (f), as they apply to the credit  
19 under s. 71.28 (4), apply to the credit under this subsection.

20 3. Partnerships, limited liability companies, and tax-option corporations may  
21 not claim the credit under this subsection, but the eligibility for, and the amount of,  
22 that credit shall be determined on the basis of their economic activity, not that of their  
23 partners, members, or  
24 shareholders, partners, or members. A partnership, limited liability company, or  
25 tax-option corporation shall compute the amount of credit that each of its partners,  
members, or shareholders may claim and shall provide that information to each of

1 them. Partners, members of limited liability companies, and shareholders of  
2 <sup>check 4</sup> tax-option corporations may claim the credit in proportion to their ownership  
3 interest.

4 4. The credits under this subsection may not be claimed by a partnership,  
5 except a publicly traded partnership treated as a corporation under s. 71.22 (1k),  
6 limited liability company, except a limited liability company treated as a corporation  
7 under s. 71.22 (1k), or tax-option corporation or by partners, including partners of  
8 a publicly traded partnership, members of a limited liability company, or  
9 shareholders of a tax-option corporation.

10 (d) *Administration.* Section 71.28 (4) (g), to the extent that it applies to the  
11 credit under that subsection, applies to the credit under this subsection.

12 ~~SECTION 3~~ 71.49 (1) (dr) of the statutes is created to read:

13 71.49 (1) (dr) The high rate of medical and dental services tax credit under s.  
14 71.47 (5r).

15 ~~SECTION 4~~ 77.92 (4) of the statutes is amended to read:

16 77.92 (4) "Net business income," with respect to a partnership, means taxable  
17 income as calculated under section 703 of the Internal Revenue Code; plus the items  
18 of income and gain under section 702 of the Internal Revenue Code, including taxable  
19 state and municipal bond interest and excluding nontaxable interest income or  
20 dividend income from federal government obligations; minus the items of loss and  
21 deduction under section 702 of the Internal Revenue Code, except items that are not  
22 deductible under s. 71.21; plus guaranteed payments to partners under section 707  
23 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),  
24 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), (5b), (5e), (5f),  
25 (5g), and (5h), and (5r); and plus or minus, as appropriate, transitional adjustments,

1 depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and  
2 (19); but excluding income, gain, loss, and deductions from farming. "Net business  
3 income," with respect to a natural person, estate, or trust, means profit from a trade  
4 or business for federal income tax purposes and includes net income derived as an  
5 employee as defined in section 3121 (d) (3) of the Internal Revenue Code. ✓

**NOTE: NOTE: Sub. (4) is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c).NOTE:**

**History:** 1989 a. 335; 1991 a. 39, 269; 1993 a. 16, 112, 490; 1995 a. 27, 209; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 99, 135, 255, 326; 2005 a. 74, 361, 479, 483; s. 13.93 (2) (c).

~~D note~~

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

LRB-2637/1dn  
MES:bjk&jld:rs

June 7, 2007

Representative Staskunas:

Please review this draft very carefully to ensure that it meets your intent. You may also wish to have it reviewed by the Department of Health and Family Services and the Department of Revenue.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)

**Duerst, Christina**

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**From:** Clark, Lloyd  
**Sent:** Tuesday, August 07, 2007 10:01 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 07-2637/1 Topic: Nonrefundable individual income tax credit for MA providers who provide a high rate of services

Please Jacket LRB 07-2637/1 for the ASSEMBLY.