



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2007 Assembly Bill 109

**Assembly Substitute
Amendment 1 and Assembly
Amendment 1 to Assembly
Substitute Amendment 1**

Memo published: May 16, 2007

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Under current law, reimbursement received by a volunteer driver for a charitable organization is income for purposes of state income taxation. A person who itemizes his or her deductions may claim an income tax charitable deduction for mileage expenses, currently at the rate of \$.14 per mile.

Assembly Substitute Amendment 1 (“the Substitute Amendment”) authorizes an individual to subtract all amounts received as reimbursement for volunteer driving for a charitable organization from state income subject to tax. This amount may be subtracted regardless of whether the individual itemizes deductions or claims the standard deduction.

Assembly Amendment 1 to the Substitute Amendment clarifies that an individual who claims a subtraction modification under the Substitute Amendment may not also claim the \$.14 per mile charitable deduction for mileage expenses.

Legislative History

The Substitute Amendment and Assembly Amendment 1 were offered by Representative Owens. On May 16, 2007 the Assembly Committee on Ways and Means adopted Assembly Amendment 1, adopted the Substitute Amendment and recommended Assembly Bill 109, as amended, for passage by votes of Ayes 13; Noes, 0.

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