

WISCONSIN STATE  
LEGISLATURE  
COMMITTEE HEARING  
RECORDS

2007-08

(session year)

Assembly

(Assembly, Senate or Joint)

Committee on  
Corrections and  
Courts  
(AC-CC)

(Form Updated: 07/24/2009)

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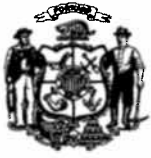
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# Pedro Colón

STATE REPRESENTATIVE

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## Testimony in Support of Assembly Bill 183

By

State Representative Pedro Colón

Assembly Committee on Corrections and Courts

Thursday, May 03, 2007

Good morning. Thank you Chairman Bies and Committee members for allowing me to testify in support of Assembly Bill 183. This legislation seeks to offer an income tax credit for persons called to serve on juries.

Jury service is paid on the basis of full or half day increments. The level of fees varies from county to county. For example, Milwaukee County pays jurors \$8 per half day plus \$5 for transportation. This works out to \$21 per each full day of service and \$13 per half day. As you can see, this amount is insufficient to make up for losses in a person's income or time.

My legislation would allow for an income tax deduction of \$125 for each day the individual appears before the court for jury duty and, if selected as a juror, for each day of his or her service on a jury. It is my belief that through this legislation we will be able to attract a high quality and broader cross section of our communities and thus improve our jury system.

In past session when I have authored this legislation, I have had the support of Milwaukee County Clerk of Courts, John Barrett.

I received a memo from the Department of Revenue this morning indicating that there may be need for some clarification in my legislation. I am completely willing to work with committee members and the DOR to clarify this legislation.

Thank you again for allowing me to appear today.

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8th Assembly District





## Memorandum

To: Members, Assembly Corrections and the Courts Committee

From: Rep. Garey Bies, Chair

Date: May 11, 2007

Re: AB 183

Attached to this memo, please find a copy of a document from the Department of Revenue concerning Assembly Bill 183.

*First for Wisconsin!*

**Capitol:** P.O. 8952, Madison, WI 53708-8952 • (608) 266-5350 • Fax: (608) 282-3601  
Toll-Free: (888) 482-0001 • Rep.Bies@legis.state.wi.us

**Home:** 2590 Settlement Road, Sister Bay, WI 54234 • (920) 854-2811



# State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK RD. • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933  
PHONE (608) 266-6466 • FAX (608) 266-5718 • <http://www.revenue.wi.gov>

**Jim Doyle**  
Governor

**Roger M. Ervin**  
Secretary of Revenue

## Assembly Committee on Corrections and Courts Hearing, May 3, 2007

### **Assembly Bill 183 – Creating an Individual Income Tax Subtraction Modification for Jury Service. (Representative Colon)**

#### *Description of Current Law and Proposed Change*

This bill would allow a subtraction of \$125 from federal adjusted gross income for state purposes for each day an individual appears before the court for jury duty and, if selected as a juror, for each day of his or her service on a jury.

#### *Fairness/Tax Equity*

- To the extent that jury duty income can be categorized as earned income, this bill creates a discrepancy in tax treatment between jury duty income and other earned income.

#### *Administrative Impact/Fiscal Effect*

- Using data from the Director of State Courts Office, it is estimated that jurors served a total of 106,000 days in calendar year 2005. Assuming each of these jurors claims the \$125 subtraction for each day served and assuming a marginal tax rate of 5.5%, state revenues would decrease by an estimated \$730,000 annually
- The bill allows for a subtraction of \$125 per day of jury service to the extent that income is included in federal adjusted gross income. If the intent is to allow the \$125 subtraction regardless of whether the jury service income is included in federal adjusted gross income, the subtraction modification should not be created in sec. 71.05(6)(b).
- Current law allows for payment to jurors for half days. If the \$125 per day subtraction applies only when the juror is present for a full day, this should be clarified.
- Federal law allows a subtraction for jury duty pay that the employee gave to the employer because the employer continued to pay the employee's salary while serving on the jury. If it is not the intent to allow the \$125 per day subtraction in those cases where the employer continues to pay the employee's salary, clarification is needed.

Prepared by: Brad Caruth (608) 261-8984

April 25, 2007

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Hourly employees typically  
have to ~~get~~ give up  
their pay to serve on a  
jury.

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~~\$175k~~ price tag

\$730k

Found  
In The  
AB 183  
Folder

No  
Date