

## 2009 DRAFTING REQUEST

### Bill

Received: 10/01/2009

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Jason Fields (608) 266-3756

By/Representing: Lori

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax, Individual - income credit

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

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#### Pre Topic:

No specific pre topic given

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#### Topic:

Allow individuals with no children to claim earned income tax credit

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#### Instructions:

See attached. Senate companion for LRB -2555/1

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#### 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>
/?	mshovers 10/01/2009	kfollett 10/02/2009		_____			State
/1			jfrantze 10/02/2009	_____	cduerst 10/02/2009	cduerst 10/02/2009	

FE Sent For:

at  
intro

<END>

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This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Adtl. Drafters:

Subject: Tax, Individual - income credit

Extra Copies: Sen. Taylor

Submit via email: YES

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

Carbon copy (CC:) to:

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1/?	mshovers	11kjf 10/2/09	J	10/2			
11 MES 10/1/09							

FE Sent For:

<END>

**Parisi, Lori**

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**From:** Youngman, Lori  
**Sent:** Thursday, October 01, 2009 11:25 AM  
**To:** Parisi, Lori  
**Subject:** RE: Draft Review: LRB 09-2555/1 Topic: Allow individuals with no children to claim earned income tax credit

Lori,

I would like a Senate companion drafted. Can you send it to Sen. Taylor's office?

Thanks.

Lori Youngman  
Office of State Rep. Jason Fields  
221 North State Capitol  
PO Box 8952  
Madison, WI 53708  
608-266-3756



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**From:** Parisi, Lori  
**Sent:** Thursday, October 01, 2009 11:13 AM  
**To:** Youngman, Lori  
**Subject:** RE: Draft Review: LRB 09-2555/1 Topic: Allow individuals with no children to claim earned income tax credit

Hello Lori, This draft has already been jacketed for the Assembly. We cannot jacket the same draft for the Senate. Would you like a companion bill drafted and jacketed for the Senate?  
Please give us a call with any questions...266-3561

Lori Parisi  
Program Assistant

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**From:** Youngman, Lori  
**Sent:** Thursday, October 01, 2009 10:51 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-2555/1 Topic: Allow individuals with no children to claim earned income tax credit

Please Jacket LRB 09-2555/1 for the SENATE.



State of Wisconsin  
2009 - 2010 LEGISLATURE

-3590/1  
LRB-2855/L

MES:kjf:ph

R MNR

2009 BILL

Regen

1 AN ACT to create 71.07 (9e) (ag) of the statutes; relating to: allowing an  
2 individual without a qualifying child to claim the earned income tax credit.

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*Analysis by the Legislative Reference Bureau*

Under federal law, the earned income tax credit (EITC) is a refundable tax credit for low-income workers. If the amount of the claim exceeds the worker's tax liability, the claimant receives a check for the excess amount from the Internal Revenue Service. The amount of the credit for which a claimant is eligible is based, in part, on whether the claimant has no qualifying children, one qualifying child, or more than one qualifying child.

Under current law, the refundable Wisconsin EITC may be claimed in an amount equal to a certain percentage of the federal basic EITC. To be eligible for the Wisconsin EITC, an individual must have one or more qualifying children. The Wisconsin EITC is equal to 4 percent of the federal credit if the claimant has one qualifying child, 14 percent of the federal credit if the claimant has two qualifying children, and 43 percent of the federal credit if the claimant has three or more qualifying children.

Under this bill, a claimant who has no qualifying children may claim the Wisconsin EITC in an amount equal to 4 percent of the federal credit.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*



**Duerst, Christina**

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**From:** Youngman, Lori  
**Sent:** Friday, October 02, 2009 10:46 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-3590/1 Topic: Allow individuals with no children to claim earned income tax credit

Please Jacket LRB 09-3590/1 for the SENATE.