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## State of Misconsin 2011 - 2012 LEGISLATURE



## **January 2011 Special Session**

## SENATE SUBSTITUTE AMENDMENT 2, TO SENATE BILL 2

January 20, 2011 – Offered by Senators Miller, Hansen, Taylor, Carpenter and Wirch.

AN ACT *to repeal* 71.05 (6) (b) 40.; and *to amend* 71.05 (6) (b) 41. (intro.) and 71.07 (5) (a) 15. of the statutes; **relating to:** increasing the deduction for medical care insurance.

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

**SECTION 1.** 71.05 (6) (b) 40. of the statutes is repealed.

**SECTION 2.** 71.05 (6) (b) 41. (intro.) of the statutes is amended to read:

71.05 **(6)** (b) 41. (intro.) For taxable years beginning after December 31, 2011 2010, and before January 1, 2013, an amount paid by an individual who is the employee of another person, if the individual's employer pays a portion of the cost of the individual's medical care insurance, for medical care insurance for the individual, his or her spouse, and the individual's dependents, calculated as follows:

**SECTION 3.** 71.07 (5) (a) 15. of the statutes is amended to read:

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71.07 **(5)** (a) 15. The amount claimed as a deduction for medical care insurance under section 213 of the Internal Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 17. to 20., 35., 36., 37., 38., 39., 40., 41., and 42. and the amount claimed as a deduction for a long–term care insurance policy under section 213 (d) (1) (D) of the Internal Revenue Code, as defined in section 7702B (b) of the Internal Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 26.

7 (END)