

**2011 Jr1 DRAFTING REQUEST**

**Senate Substitute Amendment (SSA-SB2)**

Received: 01/20/2011

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Mark Miller (608) 266-9170**

By/Representing: **Jamie**

May Contact:

Drafter: **mshovers**

Subject: **Tax, Individual - dedct/sbtrct**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Miller@legis.wisconsin.gov**

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Health savings accounts; accelerate increases in deduction for health insurance premiums

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**Instructions:**

Draft a0201/1 as a sub. to SB 2. Increase the deduction for health ins. premiums for employees of another person to 45% in 2011 and 2012; keep current law 100% deduction for 2013 and beyond. AM; 71.05 (6) (b) 40. and 41.

---

**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 01/20/2011	jdye 01/20/2011		_____			
/1			rschluet 01/20/2011	_____	lparisi 01/20/2011	lparisi 01/20/2011	

FE Sent For:

<END>

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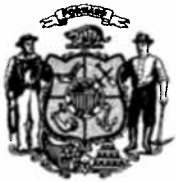
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/?	mshovers	1/20 jld		_____	_____		

FE Sent For:

<END>



State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRBs0026/?  
MESA: .....

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~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

SENATE SUBSTITUTE AMENDMENT,

TO SENATE BILL 2

D-NOTE

NOW

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Handwritten checkmark.

1

AN ACT ...; 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:*

2

(END)

Handwritten arrow pointing down.



**SENATE AMENDMENT ,  
TO SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 2**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 1, line 3: after "purposes" insert ", increasing the deduction for medical  
3 care insurance,".

4 **2.** Page 1, line 4: before that line insert.

5 ~~SECTION #~~ 71.05 (6) (b) 40. of the statutes is repealed.

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

7 71.05 (6) (b) 41. (intro.) For taxable years beginning after December 31, 2011  
8 2010, and before January 1, 2013, an amount paid by an individual who is the  
9 employee of another person, if the individual's employer pays a portion of the cost of  
10 the individual's medical care insurance, for medical care insurance for the  
11 individual, his or her spouse, and the individual's dependents, calculated as follows:

12 ~~SECTION #~~ 71.07 (5) (a) 15. of the statutes is amended to read:

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

Plain Period

6

7

3. Page 1, line 4: delete "SECTION I" and substitute "SECTION 1m"

8

(END)

D-NOTE

Senator Miller:

It's possible that this substitute amendment could be challenged as being nongermane. See Senate Rule 50 (6) (b) 3. and 4. and (c).  
number → letter

AMEA

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

LRBs0026/1dn  
MES:jld:rs

January 20, 2011

Senator Miller:

It's possible that this substitute amendment could be challenged as being nongermane.  
See Senate Rule 50 (6) (b) 3. and 4. and (c).

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