

SENATE BILL 203 (LRB -2979)

An Act to create 71.98 (2) of the statutes; relating to: adopting federal law as it relates to excluding from an employee's income certain payments from an employer related to medical care. (FE)

2011

09-27. S. Introduced by Senators **Wanggaard, Leibham, Olsen and Holperin**; cosponsored by Representatives **Strachota, Kaufert, Doyle, LeMahieu, Spanbauer, Endsley and Kerkman.**

09-27. S. Read first time and referred to joint survey committee on Tax Exemptions 466

09-28. S. Senator Lasee added as a coauthor 471

09-29. S. Representatives Molepske Jr and A. Ott added as a cosponsors 474

10-11. S. Public hearing held.

10-11. S. Executive action taken.

10-11. S. Report of joint survey committee on Tax Exemptions received, Ayes 8, Noes 0 492

10-11. S. Referred to joint committee on Finance 492

10-12. S. Fiscal estimate received.

10-12. S. Senator Carpenter added as a coauthor 493

10-12. S. Executive action taken.

10-13. S. Report passage recommended by joint committee on Finance, Ayes 13, Noes 0 495

10-13. S. Available for scheduling.

10-17. S. Placed on calendar 10-18-2011 pursuant to Senate Rule 18(1) 498

10-18. S. Senator Vinehout added as a coauthor 504

10-18. S. Senator Lassa added as a coauthor 504

10-18. S. Read a second time 507

10-18. S. Ordered to a third reading 508

10-18. S. Rules suspended 508

10-18. S. Read a third time and **passed**, Ayes 33, Noes 0 508

10-18. S. Ordered immediately messaged 509

10-18. A. Received from Senate 567

10-18. A. Read first time and referred to committee on Rules 567

10-20. A. Rules suspended to withdraw from committee on Rules and take up.

10-20. A. Read a second time.

10-20. A. Ordered to a third reading.

10-20. A. Rules suspended.

10-20. A. Read a third time and **concurred in**, Ayes 93, Noes 3.

10-20. A. Ordered immediately messaged.

10-21. S. Received from Assembly concurred in.

**2011
ENROLLED BILL**

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ADOPTED DOCUMENTS:

Orig **Engr** **SubAmdt**

11- 2979 / 1

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic Rel

10-21-11
Date

J. Miller
Enrolling Drafter



2011 SENATE BILL 203

September 27, 2011 - Introduced by Senators WANGGAARD, LEIBHAM, OLSEN and HOLPERIN, cosponsored by Representatives STRACHOTA, KAUFERT, DOYLE, LEMAHIEU, SPANBAUER, ENDSLEY and KERKMAN. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 71.98 (2) of the statutes; **relating to:** adopting federal law as
2 it relates to excluding from an employee's income certain payments from an
3 employer related to medical care.

Analysis by the Legislative Reference Bureau

This bill adopts, for state income and franchise tax purposes, a provision in the Internal Revenue Code that relates to exempting from taxation certain payments made by an employer to an employee to reimburse the employee for costs he or she has paid for medical care for the employee's adult child. This bill first applies to taxable years beginning on January 1, 2011.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

4 **SECTION 1.** 71.98 (2) of the statutes is created to read:
5 **71.98 (2) IMPUTED INCOME; EMPLOYER PAYMENTS TO EMPLOYEES FOR MEDICAL CARE.**
6 Section 1004 (d) of Public Law 111-152, and section 105 (b) of the Internal Revenue

SENATE BILL 203

1 Code, as amended to December 31, 2010, and related to amounts paid by an employer
2 to an employee to reimburse the employee for costs paid by him or her for medical
3 care for the employee's adult child.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to taxable years beginning on January 1, 2011.

6 (END)