
Wisconsin Legislative Council

AMENDMENT MEMO



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2019 Assembly Bill 221

**Assembly
Amendment 1**

2019 ASSEMBLY BILL 221

Among other exemptions, current income tax law exempts from taxation certain types of pension income. 2019 Assembly Bill 221 expands the exemption for pension income to exempt income earned by former employees of the U.S. Civil Service Retirement System (CSRS), regardless of when the former employee was a member or retiree of the CSRS. The bill specifies that up to \$8,000 for 2019 and \$16,000 for 2020 may be excluded from income, to the extent that the income is not already exempt under current law.

ASSEMBLY AMENDMENT 1

Assembly Amendment 1 to Assembly Bill 221 makes several technical updates to cross-references, and also revises the initial applicability of the bill to first apply to tax year 2020.

BILL HISTORY

2019 Assembly Bill 221 was introduced by Representative Ohnstad and others on May 21, 2019. Representative Ohnstad offered Assembly Amendment 1 on September 23, 2019. On October 2, 2019, the Assembly Committee on Ways and Means recommended adoption of the amendment and passage of the bill, as amended, on successive votes of Ayes, 11; Noes, 0.

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