



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBs0038/3  
MES:jlg:jf

**SENATE SUBSTITUTE AMENDMENT 1,  
TO 1999 SENATE BILL 49**

May 11, 1999 - Offered by JOINT COMMITTEE ON FINANCE.

1     **AN ACT to amend** 71.03 (2) (a) 1. of the statutes; **relating to:** department of  
2           revenue adjustment of individual income tax filing thresholds.

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

3           **SECTION 1.** 71.03 (2) (a) 1. of the statutes is amended to read:

4           71.03 (2) (a) 1. Every natural person domiciled in this state during the entire  
5           taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700  
6           or more if 65 years of age or over, or \$7,040 or more if the natural person files as a  
7           head of household, and every married person who files jointly and is domiciled in this  
8           state during the entire taxable year having gross income during the year when the  
9           joint gross income of the married person and his or her spouse is \$7,200 or more if  
10          both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age  
11          and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years  
12          of age or over; and every married person who files separately and is domiciled in this

1 ~~state during the entire taxable year and has gross income of \$3,420 or more. The~~  
2 ~~department of revenue shall annually adjust the dollar amounts of the filing~~  
3 ~~requirements so as to reflect changes in the standard deduction, the rates under s.~~  
4 ~~71.06 or the exemption under s. 71.07 (8) (a) individual domiciled in this state during~~  
5 ~~the entire taxable year who has a gross income at or above a threshold amount which~~  
6 ~~shall be determined annually by the department of revenue. The threshold amounts~~  
7 ~~shall be determined for categories of individuals based on filing status and age, and~~  
8 ~~shall include categories for single individuals; individuals who file as a head of~~  
9 ~~household; married couples who file jointly; and married persons who file separately.~~  
10 ~~The threshold amount for each category of individual shall be established such that~~  
11 ~~no individual in that category has a state income tax liability.~~

12 **SECTION 2. Initial applicability.**

13 (1) This act first applies to taxable years beginning on January 1 of the year  
14 in which this subsection takes effect, except that if this subsection takes effect on or  
15 after August 1, this act first applies to taxable years beginning on January 1 of the  
16 year following the year in which this subsection takes effect.

17 (END)