



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2007 Assembly Bill 107

**Assembly Substitute
Amendment 1, as amended by
Assembly Amendment 1 to
Assembly Substitute
Amendment 1**

Memo published: April 30, 2007

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ASSEMBLY SUBSTITUTE AMENDMENT 1

Assembly Substitute Amendment 1 to 2007 Assembly Bill 107 would provide an individual income tax deduction for 100% of medical care insurance premiums paid by an employee whose employer pays for some portion of a medical care insurance policy that covers the employee, his or her spouse, and the employee's dependents. This deduction would apply for taxable years beginning after December 31, 2006. (A part-year state resident or a non-resident would prorate the deduction for premiums based on the individual's share of total income that is taxable in Wisconsin.)

ASSEMBLY AMENDMENT 1 TO ASSEMBLY SUBSTITUTE AMENDMENT 1

Assembly Amendment 1 to the substitute amendment provides that an individual who is provided with an income tax deduction for such premiums cannot include that amount claimed as a deduction under the itemized deductions credit.

Legislative History

Assembly Substitute Amendment 1 to the bill was introduced by Representative Hahn. Assembly Amendment 1 to the substitute amendment was introduced by the Assembly Committee on Insurance. The committee recommended adoption of Assembly Amendment 1 to the substitute amendment on a vote of Ayes, 12; Noes, 0. The committee recommended adoption of Assembly Substitute Amendment 1, as amended, on a vote of Ayes, 12; Noes, 0. The committee then recommended passage of Assembly Bill 107, as amended, on a vote of Ayes, 12; Noes, 0.

JLK:ksm