



WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO

2007 Assembly Bill 47

**Assembly Substitute
Amendment 1**

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Contact: Richard Sweet, Senior Staff Attorney (266-2982)

Assembly Bill 47 allows a person to claim against his or her Wisconsin income tax a credit of 6.5% of the deduction amount claimed on the person's federal income tax return for a contribution to a health savings account (HSA).

Assembly Substitute Amendment 1 deletes references in the bill to the federal Public Law that changed federal tax treatment for HSAs and substitutes references to the section of the Internal Revenue Code that provides for this.

Legislative History

The Assembly Committee on Health and Healthcare Reform recommended adoption of Assembly Substitute Amendment 1, and passage of the bill as amended, both by votes of Ayes, 8; Noes, 5.

RNS:jb;ksm