



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2007 Senate Bill 78**

**Senate Substitute  
Amendment 1**

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Under current law, reimbursement received by a volunteer driver for a charitable organization is income for purposes of state income taxation. A person who itemizes his or her deductions may claim an income tax charitable deduction for mileage expenses, currently at the rate of \$.14 per mile.

Senate Substitute Amendment 1 authorizes an individual to subtract all amounts received as reimbursement for volunteer driving for a charitable organization from state income subject to tax. The substitute amendment also provides that an individual who claims a subtraction modification may not claim the \$.14 per mile charitable deduction for mileage expenses to the extent that amount is also claimed as a subtraction modification.

### **Legislative History**

Senate Substitute Amendment 1 was offered by Senator Roessler on May 15, 2007. On July 31, 2007, the Senate Committee on Transportation, Tourism, and Insurance recommended adoption of Senate Substitute Amendment 1 on a vote of Ayes, 7; Noes, 0, and recommended passage of Senate Bill 78, as amended, by the same vote.

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