



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2013 Senate Bill 147

Senate Amendment 1

Memo published: May 10, 2013

Contact: Michael Queensland, Staff Attorney (266-3810)

2013 Senate Bill 147 creates an individual income tax exemption for military income received by active duty members of the U.S. armed forces who die in a combat zone.

Under *the bill*, any military income received from the federal government by the individual is subtracted from the individual's gross income for Wisconsin income tax purposes. The subtraction applies to military income received in the year in which the individual dies, and, if the individual has not filed a return for the year immediately preceding the year in which the individual dies, the subtraction also applies to that prior year.

Senate Amendment 1 extends the income tax exemption to individuals who die outside of a combat zone as a result of wounds, disease, or injury incurred while serving in a combat zone, and who meet the other requirements for the income tax exemption under the bill.

Bill History

On May 8, 2013, the Senate Committee on Transportation, Public Safety, and Veterans and Military Affairs recommended adoption of Senate Amendment 1 by a vote of Ayes, 5; Noes, 0; and recommended passage of 2013 Senate Bill 147, as amended, by the same vote.

MQ:ksm