



2005 ASSEMBLY BILL 282

April 4, 2005 - Introduced by Representatives COLON, MUSSER, BERCEAU, KREIBICH, LEHMAN, OTT, GUNDERSON and SEIDEL, cosponsored by Senators STEPP and TAYLOR. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 71.05 (6) (b) 35. of the statutes; **relating to:** creating an
2 individual income tax subtract modification for jury service.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax subtract modification for jury service. Under the bill, in determining Wisconsin adjusted gross income (AGI), an individual called for jury duty may subtract from federal AGI \$125 for each day that the individual appears before the court for jury duty and, if selected as a juror, for each day of his or her service on a jury.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 71.05 (6) (b) 35. of the statutes is created to read:
4 71.05 (6) (b) 35. For each day that an individual appears before the court for
5 jury service after being summoned under s. 756.05 and, if the individual is selected
6 as a juror, for each day that he or she serves on a jury, \$125. A claim under this

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1 subdivision may be made only for days of appearance before the court and days of
2 service as a juror that occur during the taxable year to which the claim relates.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31 this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)