



## 1997 ASSEMBLY BILL 352

May 13, 1997 - Introduced by Representatives MUSSER, RYBA, KREIBICH, SCHNEIDER, ZUKOWSKI, TURNER, LORGE, SPRINGER, OWENS, DUFF, BRANDEMUEHL, HANDRICK, HASENOHRL, NASS, GRONEMUS, PLOUFF, SERATTI, PLALE, SYKORA and SCHAFER, cosponsored by Senators WIRCH, WELCH and ROESSLER. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to create** 71.05 (6) (b) 25. of the statutes; **relating to:** creating an  
2           individual income tax exemption for pay received by members of the national  
3           guard.

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*Analysis by the Legislative Reference Bureau*

This bill creates an individual income tax exemption for up to \$2,000 of pay received by a member of the national guard for service in the national guard. Under the bill, the exemption may not be claimed by a national guard member if he or she receives a tuition grant from the department of military affairs in the year to which his or her claim for the income tax exemption relates.

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.

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

4           **SECTION 1.** 71.05 (6) (b) 25. of the statutes is created to read:  
5           71.05 (6) (b) 25. Up to \$2,000 of pay received by a member of the national guard,  
6           for service in the national guard, except that an exemption may not be claimed under

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1 this subdivision by a member of the national guard who receives a tuition grant  
2 under s. 21.49 (3) in the 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)