



State of Wisconsin  
1997 - 1998 LEGISLATURE

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**SENATE AMENDMENT 44,  
TO 1997 ASSEMBLY BILL 768**

May 7, 1998 - Offered by Senators CHVALA, DECKER and CLAUSING.

1           At the locations indicated, amend the bill, as shown by assembly substitute  
2 amendment 1, as follows:

- 3           **1.** Page 16, line 14: after "rates;" insert "increasing the standard deduction  
4 and modifying the tax brackets under the individual income tax system".
- 5           **2.** Page 16, line 20: delete "a property tax exemption for computers;".
- 6           **3.** Page 16, line 21: delete "state aid payments to".
- 7           **4.** Page 16, line 22: delete "municipalities;".
- 8           **5.** Page 46, line 7: delete lines 7 to 9.
- 9           **6.** Page 56, line 7: delete lines 7 to 12.
- 10          **7.** Page 81, line 12: delete lines 12 to 16.
- 11          **8.** Page 188, line 18: delete the material beginning with that line and ending  
12 with page 190, line 4.

1           **9.** Page 199, line 14: delete lines 14 to 17.

2           **10.** Page 206, line 16: after that line insert:

3           “**SECTION 284as.** 71.05 (22) (dm) of the statutes is amended to read:

4           71.05 **(22)** (dm) (title) *Deduction limits; 1994 and thereafter to 1997.* Except  
5 as provided in par. (f), for taxable years beginning on or after January 1, 1994, and  
6 before January 1, 1998, the Wisconsin standard deduction is whichever of the  
7 following amounts is appropriate. For a single individual who has a Wisconsin  
8 adjusted gross income of less than \$7,500, the standard deduction is \$5,200. For a  
9 single individual who has a Wisconsin adjusted gross income of at least \$7,500 but  
10 not more than \$50,830, the standard deduction is the amount obtained by  
11 subtracting from \$5,200 12% of Wisconsin adjusted gross income in excess of \$7,500  
12 but not less than \$0. For a single individual who has a Wisconsin adjusted gross  
13 income of more than \$50,830, the standard deduction is \$0. For a head of household  
14 who has a Wisconsin adjusted gross income of less than \$7,500, the standard  
15 deduction is \$7,040. For a head of household who has a Wisconsin adjusted gross  
16 income of at least \$7,500 but not more than \$25,000, the standard deduction is the  
17 amount obtained by subtracting from \$7,040 22.515% of Wisconsin adjusted gross  
18 income in excess of \$7,500 but not less than \$0. For a head of household who has a  
19 Wisconsin adjusted gross income of more than \$25,000, the standard deduction shall  
20 be calculated as if the head of household were a single individual. For a married  
21 couple filing jointly that has an aggregate Wisconsin adjusted gross income of less  
22 than \$10,000, the standard deduction is \$8,900. For a married couple filing jointly  
23 that has an aggregate Wisconsin adjusted gross income of at least \$10,000 but not  
24 more than \$55,000, the standard deduction is the amount obtained by subtracting

1 from \$8,900 19.778% of aggregate Wisconsin adjusted gross income in excess of  
2 \$10,000 but not less than \$0. For a married couple filing jointly that has an aggregate  
3 Wisconsin adjusted gross income of more than \$55,000, the standard deduction is \$0.  
4 For a married individual filing separately who has a Wisconsin adjusted gross  
5 income of less than \$4,750, the standard deduction is \$4,230. For a married  
6 individual filing separately who has a Wisconsin adjusted gross income of at least  
7 \$4,750 but not more than \$26,140, the standard deduction is the amount obtained  
8 by subtracting from \$4,230 19.778% of Wisconsin adjusted gross income in excess of  
9 \$4,750 but not less than \$0. For a married individual filing separately who has a  
10 Wisconsin adjusted gross income of more than \$26,140, the standard deduction is \$0.  
11 The secretary of revenue shall prepare a table under which deductions under this  
12 paragraph shall be determined. That table shall be published in the department's  
13 instructional booklets.

14 **SECTION 284at.** 71.05 (22) (do) of the statutes is created to read:

15 71.05 (22) (do) *Deduction limits; 1998 and thereafter.* Except as provided in par.  
16 (f), for taxable years beginning on or after January 1, 1998, the Wisconsin standard  
17 deduction is whichever of the following amounts is appropriate. For a single  
18 individual who has a Wisconsin adjusted gross income of less than \$8,030, the  
19 standard deduction is \$5,560. For a single individual who has a Wisconsin adjusted  
20 gross income of at least \$8,030 but not more than \$54,390, the standard deduction  
21 is the amount obtained by subtracting from \$54,390 11.993% of Wisconsin adjusted  
22 gross income in excess of \$8,030 but not less than \$0. For a single individual who has  
23 a Wisconsin adjusted gross income of more than \$54,390, the standard deduction is  
24 \$0. For a head of household who has a Wisconsin adjusted gross income of less than  
25 \$8,030, the standard deduction is \$7,530. For a head of household who has a

1 Wisconsin adjusted gross income of at least \$8,030 but not more than \$26,750, the  
2 standard deduction is the amount obtained by subtracting from \$7,530 22.517% of  
3 Wisconsin adjusted gross income in excess of \$8,030 but not less than \$0. For a head  
4 of household who has a Wisconsin adjusted gross income of more than \$26,750, the  
5 standard deduction shall be calculated as if the head of household were a single  
6 individual. For a married couple filing jointly that has an aggregate Wisconsin  
7 adjusted gross income of less than \$10,700, the standard deduction is \$9,520. For  
8 a married couple filing jointly that has an aggregate Wisconsin adjusted gross  
9 income of at least \$10,700 but not more than \$58,850, the standard deduction is the  
10 amount obtained by subtracting from \$9,520 19.772% of aggregate Wisconsin  
11 adjusted gross income in excess of \$10,700 but not less than \$0. For a married couple  
12 filing jointly that has an aggregate Wisconsin adjusted gross income of more than  
13 \$58,850, the standard deduction is \$0. For a married individual filing separately  
14 who has a Wisconsin adjusted gross income of less than \$5,080, the standard  
15 deduction is \$4,530. For a married individual filing separately who has a Wisconsin  
16 adjusted gross income of at least \$5,080 but not more than \$27,970, the standard  
17 deduction is the amount obtained by subtracting from \$4,530 19.79% of Wisconsin  
18 adjusted gross income in excess of \$5,080 but not less than \$0. For a married  
19 individual filing separately who has a Wisconsin adjusted gross income of more than  
20 \$27,970, the standard deduction is \$0. The secretary of revenue shall prepare a table  
21 under which deductions under this paragraph shall be determined. That table shall  
22 be published in the department's instructional booklets."

23 **11.** Page 207, line 17: delete that line and substitute:

24 "71.06 (1m) (a) On all taxable income from \$0 to ~~\$7,500, 4.85%~~ \$8,030, 4.77%."

1           **12.** Page 207, line 20: delete lines 20 and 21 and substitute:

2           “71.06 (1m) (b) On all taxable income exceeding \$7,500 \$8,030 but not  
3 exceeding \$15,000, ~~6.48%~~ \$16,050, 6.37%.”.

4           **13.** Page 207, line 24: delete that line and substitute:

5           “71.06 (1m) (c) On all taxable income exceeding \$15,000, ~~6.87%~~ \$16,050 but not  
6 exceeding \$64,200, 6.77%.”.

7           **SECTION 284ep.** 71.06 (1m) (d) of the statutes is created to read:

8           71.06 (1m) (d) On all taxable income exceeding \$64,200, 6.87%.”.

9           **14.** Page 208, line 3: delete that line and substitute:

10          “71.06 (2) (c) 1. On all taxable income from \$0 to \$10,000, ~~4.85%~~  
11 \$10,700, 4.77%.”.

12          **15.** Page 208, line 6: delete lines 6 and 7 and substitute:

13          “71.06 (2) (c) 2. On all taxable income exceeding \$10,000 \$10,700 but not  
14 exceeding \$20,000, ~~6.48%~~ \$21,400, 6.37%.”.

15          **16.** Page 208, line 10: delete that line and substitute:

16          “71.06 (2) (c) 3. On all taxable income exceeding \$20,000, ~~6.87%~~ \$21,400 but  
17 not exceeding \$85,600, 6.77%.”.

18          **SECTION 284gp.** 71.06 (2) (c) 4. of the statutes is created to read:

19          71.06 (2) (c) 4. On all taxable income exceeding \$85,600, 6.87%.”.

20          **17.** Page 208, line 13: delete that line and substitute:

21          “71.06 (2) (d) 1. On all taxable income from \$0 to \$5,000, ~~4.85%~~ \$5,350, 4.77%.”.

22          **18.** Page 208, line 16: delete lines 16 and 17 and substitute:

