

1999 DRAFTING REQUEST

Bill

Received: **04/12/99**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Lorraine Seratti (608) 266-3780**

By/Representing: **Ron Sklansky**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Income tax exclusion for armed forces member on active duty outside of US

Instructions:

Exempt from taxation income earned by member of US armed forces who is on active duty and who is stationed outside of the US

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 04/12/99	ygeller 04/13/99		_____			S&L Tax
/1			hhagen 04/14/99	_____	lrb_docadmin 04/14/99	lrb_docadmin 04/23/99	

FE Sent For: **5/17/99**

<END>

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1?	shoveme	1 4/13 JLG	4/14	JF 4/14			

11MES 4/12/99

FE Sent For:

<END>

-2890/1
LRB-1268/2
MES:jlq:AA
Stays

1999 ~~ASSEMBLY~~ BILL 139

February 22, 1999 - Introduced by Representatives SYKORA, MUSSER, FREESE, F. LASEE, BRANDEMUEHL, PETTIS, KELSO, JOHNSRUD, GRONEMUS, GUNDERSON, ALBERS, POWERS, SKINDRUD, OWENS, KREIBICH, MONTGOMERY and DUFF, cosponsored by Senators WIRCH, BRESKE, SCHULTZ and ZIEN. Referred to Committee on Veterans and Military Affairs.

1 AN ACT *to create* 71.05 (6) (b) 29. of the statutes; **relating to:** creating an
2 individual income tax exemption for military income received by certain
3 members of the U.S. armed forces.

Analysis by the Legislative Reference Bureau

This bill exempts from taxation all military income received from the federal government by an individual who is on active duty in the U.S. military and who is stationed outside of ~~this state~~ ^{the United States}.

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 and local** 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:

4 SECTION 1. 71.05 (6) (b) 29. of the statutes is created to read:
5 71.05 (6) (b) 29. Any amount of basic, special or incentive pay income, as those
6 terms are used in 37 USC chapters 3 and 5, received from the federal government

ASSEMBLY BILL 139

SECTION 1

1 by an individual who is on active duty in the U.S. armed forces, as defined in 26 USC
2 7701 (a) 15, and who is stationed outside of ~~this state~~ ^{the United States}.

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)

**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 4/14/99

To: Representative Seratti

Relating to LRB drafting number: LRB-2890

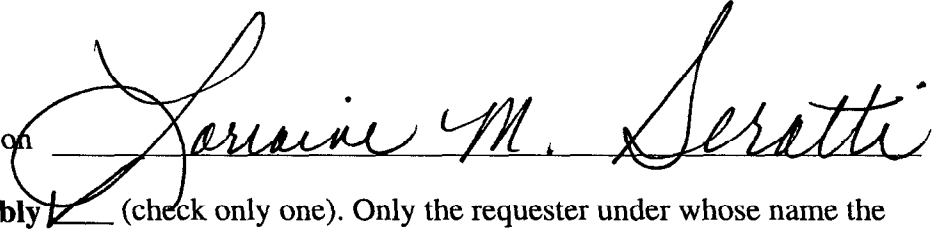
Topic

Income tax exclusion for armed forces member on active duty outside of US

Subject(s)

Tax - individual income

1. **JACKET** the draft for introduction

 Marc E. Shovers

in the **Senate** ____ or the **Assembly** (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____.

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction _____.

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-0129

