

1999 ASSEMBLY BILL 570

November 3, 1999 – Introduced by Representatives MUSSER, SCHNEIDER, FREESE, PLALE, GUNDERSON, HASENOHRL, OWENS, PLOUFF, SUDER, STEINBRINK, RHOADES, TURNER, NASS, PETTIS, SYKORA, KREUSER, SPILLNER, RILEY, LEIBHAM, GRONEMUS, WAUKAU and PETROWSKI, cosponsored by Senators BRESKE, WIRCH, ROESSLER, BAUMGART, ZIEN, GROBSCHMIDT and WELCH. Referred to Joint survey committee on Tax Exemptions.

1 AN ACT *to create* 71.05 (6) (b) 29. of the statutes; **relating to:** creating an
2 individual income tax exemption for pay received by members of the national
3 guard.

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. Also, under the bill, the exemption may be claimed only by national guard members who have served at least six years in the guard or in regular or reserve components of the U.S. armed forces.

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:

4 SECTION 1. 71.05 (6) (b) 29. of the statutes is created to read:

