

**1999 DRAFTING REQUEST****Bill**Received: **02/28/99**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Terry Musser (608) 266-7461**By/Representing: **Kathie and Marlene**

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 exemption for members of the national guard

**Instructions:**

See Attached. Redraft 1997 AB 352 (LRB -2933/l)

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reauired</u>
I?	shoveme 02/28/99	jgeller 03/2/99		_____			State Tax
/1			ismith 03/2/99	_____	lrb-docadmin 03/2/99		State Tax
/2	shoveme 03/17/99	jgeller 03/18/99	martykr 03/19/99	_____	lrb-docadmin 03/19/99		State Tax
/3	shoveme 03/24/99	jgeller 03/24/99	martykr 03/26/99	_____	lrb-docadmin 03/26/99	lrb_docadmin	State T a x
/4	shoveme	jgeller	ismith	_____	lrb-docadmin	lrb-docadmin	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typist</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	03/30/99	03/30/99	03/31/99	_____	03/31/99	03/31/99	

FE Sent For:

<END>

**1999 DRAFTING REQUEST**

**Bill**

Received: **02/28/99**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Terry Musser (608) 266-7461**

By/Representing: **Kathie and Marlene**

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 exemption for members of the national guard

**Instructions:**

See Attached. Redraft 1997 AB 352 (LRB -2933/1)

**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 02/28/99	j geller 03/2/99		_____			State Tax
/1			ismith 03/2/99	_____	lrb-docadmin 03/2/99		State Tax
/2	shoveme 03/17/99	jgeller 03/18/99	martykr 03/19/99	_____	lrb-docadmin 03/19/99		State Tax
/3	shoveme 03/24/99	jgeller 03/24/99	martykr 03/26/99	_____	lrb-docadmin 03/26/99	lrb-docadmin 03/29/99	

14 MES 3/30/99

IS  
3/31/99

IS/CMH  
3/2/99

**1999 DRAFTING REQUEST****Bill**Received: **02/28/99**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Terry Musser (608) 266-7461**By/Representing: **Kathie and Marlene**

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 exemption for members of the national guard

---

**Instructions:**See Attached. Redraft 1997 **AB 352** (LRB -2933/1)

---

**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>
I?	shoveme 02/28/99	jgeller 03/2/99		_____			State Tax
/1			ismith 03/2/99	_____	lrb-docadmin 03/2/99		State Tax
/2	shoveme 03/17/99	jgeller 03118199	martykr 03/19/99	_____	lrb-docadmin 03/19/99		State Tax
/3	shoveme 03/24/99	jgeller 03/24/99	martykr 03/26/99	_____	lrb-docadmin 03/26/99		

FE Sent For:

<END>

1999 DRAFTING REQUEST

Bill

Received: 02/28/99

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Terry Musser (608) 266-7461

By/Representing: Kathie and Marlene

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 exemption for members of the national guard

Instructions:

See Attached. Redraft 1997 AB 352 (LRB -293311)

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>
I?	shoveme 02128199	j geller 03/2/99		_____			State Tax
/1			ismith 03/2/99	_____	lrb-docadmin 03/2/99		State Tax
/2	shoveme 03/17/99	jgeller 03/18/99	martykr 03/19/99	_____	lrb-docadmin 03/19/99		

13 MES 3/24/99  
FE Sent For: [Handwritten initials and dates]

<END>

1999 DRAFTING REQUEST

Bill

Received: 02/28/99

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Terry Musser (608) 266-7461

By/Representing: Kathie and Marlene

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 exemption for members of the national guard

Instructions:

See Attached. Redraft 1997 AB 352 (LRB -2933/1)

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reauired</u>
I?	shoveme 02/28/99	jgeller 03/2/99		_____			State Tax
/1			ismith 03/2/99	_____	lrb_docadmin 03/2/99		

FE Sent For:

*Jm 3/19* *LP 3/19*

<END>

**1999 DRAFTING REQUEST**

**Bill**

Received: **02/28/99**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Terry Musser (608) 266-7461**

By/Representing: **Kathie and Marlene**

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 exemption for members of the national guard

**Instructions:**

See Attached. Redraft 1997 AB 352 (LRB -293311)

**Drafting Mistory:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1?	shoveme	1 3/2 jlg	IS 3/2/99	28/28 3/2/99			
11 MES 2/28/99							

FE Sent For:

<END>



AB 139

LEGISLATIVE REFERENCE BUREAU  
Legal Section, 5<sup>th</sup> Floor, 100 N. Hamilton St.  
266-3561

BILL -REQUEST

Date of Request: <i>2/26/99</i>	Legislator Requesting: <b>Rep. Musser</b>
Name/Number of person submitting request: <b>Rep. Musser 6-7461</b>	
Contact: <b>Kathie or Marlene 6-7461</b>	
Describe the draft request: <i>Please re-draft 1999 AB 352 (LRB 2933/1), relating to an individual income tax exemption for National Guard.</i>  <i>(1999 AB 352 attached)</i>  <i>hh</i>	

Thanks!

Rep. Terry Musser  
11-W, Capitol  
6-7461  
rep.musser@legis.state.wi.us



## 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 **SCHAFFER**, 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.

---

### *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.

---

***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 7 1.05 (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

**ASSEMBLY BILL 352****SECTION 1**

1 this subdivision by a member of the national guard who receives a tuition grant  
2 under s. 2 1.49 (3) in the year to which the claim relates.

**SECTION 2. Initial applicability.**

3  
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)

JLg  
RMNR

1999 1997 ASSEMBLY BILL 3521

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.

regen

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.

**Analysis by the Legislative Reference Bureau**

This bill creates an individual income tax exemption for up to \$2,000<sup>✓</sup> 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.

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

4 SECTION 1. <sup>x</sup>71.05 (6) (b) ~~25~~<sup>29</sup> of the statutes is created to read:  
5 71.05 (6) (b) ~~25~~<sup>29</sup>. 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

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)

, Shovers, Marc

---

**From:** Rep.Musser  
**Sent:** Thursday, March 11, 1999 1:20 PM  
**To:** Shovers, Marc  
**Subject:** Draft Request

Hi, Marc...

You drafted LRB-2360, relating to an income tax exemption for National Guard members,

A slight revision is now needed, please:

The \$2,000 exemption should apply to those members signing up for a second term or more (not the initial sign-up of, I believe, 6 years).

The intent of the bill is to encourage member retention.

If you have questions, please call.

Thanks!

Kathie @ Rep. Musser's Office  
266-7461



FMP

**1999 BILL**

also under the bill,  
the exemption may be claimed only by national  
guard members who have served at least six  
years in the guard.

regin

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.

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:  
5 71.05 (6) (b) 29. 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



BILL

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

*has not*  
*or by a member who*  
*served in the national guard*  
*for at least six years*

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)

**Shovers, Marc**

---

**From:** Rep.Musser  
**Sent:** Monday, March 22, 1999 9:06 AM  
**To:** Shovers, Marc  
**Subject:** LRB-2360

Good Morning, Marc,

The requestors have looked at the draft of **LRB-2360/2**, relating to creating an individual income tax exemption for pay received by members of the national guard.

One more change is needed, please:

Page 2, Line 5... should now read

“served in **any combination of military service** for at least 6 years.”

This is needed because personnel joining the Guard from another service (eg: active duty, Reserves) are credited with those years of service on enlistment. So, if someone joins the National Guard after four years in the Reserves, for example, that person will need two years in the Guard to qualify for this exemption.

Thank you!

Kathie @ Rep. Musser's Office  
6-746 1

3/22/99



RMR

1999 BILL

*repeal*

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 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:

**BILL**

1           71.05 (6) (b) 29. Up to \$2,000 of pay received by a member of the national guard,  
 2 for service in the national guard, except that an exemption may not be claimed under  
 3 this subdivision by a member of the national guard who receives a tuition grant  
 4 under s. 21.49 (3) in the year to which the claim relates or by a member who has not  
 5 served in the ~~national guard~~ *U.S. armed forces or* for at least 6 years.

**SECTION 2. Initial applicability.**

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

11                                   **(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:** 3/26/99

To: Representative Musser

**Relating to LRB drafting number:** LRB-2360

**Topic**

Income tax exemption for members of the national guard

**Subject(s)**

Tax - individual income

1. **JACKET** the draft for introduction \_\_\_\_\_

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 \_\_\_\_\_

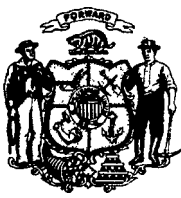
A revised draft will be submitted for your approval with changes incorporated.

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-O 129



4  
RMR

# 1999 BILL

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 U.S. armed forces. *in regular or reserve components of the*

This bill will be referred to the joint survey committee on tax exemptions ~~for a~~ *of the* 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:

## BILL

1 71.05 (6) (b) 29. Up to \$2,000 of pay received by a member of the national guard,  
2 for service in the national guard, except that an exemption may not be claimed under  
3 this subdivision by a member of the national guard who receives a tuition grant  
4 under s. 21.49 (3) in the year to which the claim relates or by a member who has not  
5 served in the ~~USA~~ armed forces <sup>of the United States</sup> for national guard for at least 6 years.

6 **SECTION 2. Initial applicability.**

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

11 (END)

as defined in 26 USC 7701 (a)(15),