1999 ASSEMBLY BILL 637

January 11, 2000 – Introduced by Representatives PETTIS, KELSO, HUNDERTMARK, JENSEN and GARD. Referred to Joint survey committee on Tax Exemptions.

AN ACT ***to create*** 71.05 (1) (d) of the statutes; **relating to:** exempting from taxation a tax rebate for individuals.

Analysis by the Legislative Reference Bureau

This bill exempts from income taxation a onetime sales tax rebate for individuals.

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:

SECTION 1. 71.05 (1) (d) of the statutes is created to read:

71.05 **(1)** (d) *Onetime sales tax rebate.* Any amount received as a taxpayer rebate from a claim approved under s. 77.64.

(END)