

1999 DRAFTING REQUEST

Bill

Received: **04/29/1999**

Received By: **shoveme**

Wanted: **Today**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing: **Scott**

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:

Individual income tax deduction for amounts spent by **teacheres** for school supplies

Instructions:

See Attached. Based on 1999 LRB -2295/2, but make it a deduction and not a credit.

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>
/1	shoveme 04/29/1999	gilfokm 04/29/1999	martykr 04/29/1999	_____	lrb_docadmin 04/29/1999		S&L Tax
	shoveme 04/29/1999	gilfokm 04/30/1999		_____			
/2			jfrantze 05/03/1999	_____	lrb-docadmin 05/03/1999		S&L Tax
/3	shoveme 05/13/1999	gilfokm 05/13/1999	martykr 05/13/1999	_____	lrb-docadmin 05/13/1999		S&L Tax
/4	shoveme 06/05/1999	gilfokm 06/05/1999	mclark 06/10/1999	_____	lrb-docadmin 06/10/1999		S&L Tax

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reauired</u>
/5	shoveme 12/16/1999	gilfokm 12/16/1999	martykr 12/16/1999	_____	lrb_docadmin 12/16/1999	lrb_docadminS&L 01/19/2000	T a x

FE Sent For: **12/17/1999, 12/17/1999.**

<END>

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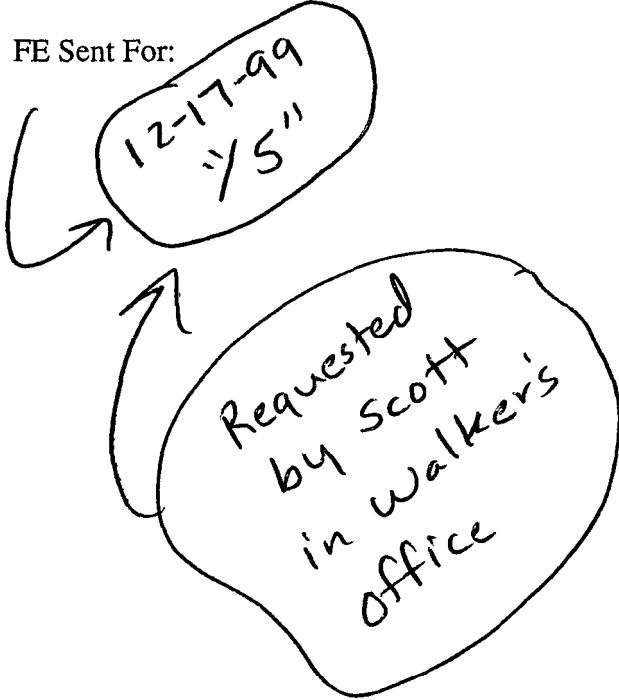
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	shoveme 04/29/1999	gilfokm 04/30/1999		_____			
/2			jfrantze 05/03/1999	_____	lrb-docadmin 05/03/1999		S&L Tax
/3	shoveme 05/13/1999	gilfokm 05/13/1999	martykr 05/13/1999	_____	lrb-docadmin 05/13/1999		S&L Tax
/4	shoveme 06/05/1999	gilfokm 06/05/1999	mclark 06/10/1999	_____	lrb-docadmin 06/10/1999		S&L Tax

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/2			jfrantze 05/3/99	_____	lrb-docadmin 05/3/99		S&L Tax
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/4	shoveme 06/5/99	gilfokm 06/5/99	mclark 06/10/99	_____	lrb-docadmin 06/10/99		S&L Tax

15 MES D 15-12-16-99
1/16/99 King
Xm 12/16
me 12/16

Vers. Drafted Reviewed Typist Proofed Submitted Jacketed Required

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<END>

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	shoveme 04/29/99	gilfokm 04/30/99		_____			
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/3	shoveme 05/13/99	gilfokm 05/13/99	martykr 05/13/99	_____	lrb-docadmin 05/13/99		S&L Tax

14 MES 6/5/99 6-5-99
FE Sent For: *[Signature]*

MRC
6/9
MRC/JF
6/9

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/1	shoveme 04/29/99	gilfokm 0429199	martykr 04/29/99	_____	lrb-docadmin 04/29/99		S&L Tax
	shoveme 04/29/99	gilfokm 04/30/99		_____			
12		13-5-13-99 kmg	j frantze 05/3/99	<u>PH S</u> <u>km 13</u>	lrb-docadmin 05/3/99		S&L Tax

13 MES 5/13/99
km 13

FE Sent For:

<END>

11/11/11

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By/Representing: Scott

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Topic:

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Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/1	shoveme 04/29/99	gilfokm 04129199	martykr 04/29/99	_____	lrb_docadmin 04/29/99		S&L Tax

12 MES 4/29/99-430-99
FE Sent For: *Emg*

5/3

5/3
<END>

1999 DRAFTING REQUEST

Bill

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Received By: **shoveme**

Wanted: **Today**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing: **Scott**

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:

Individual income tax deduction for amounts spent by **teacheres** for school supplies

Instructions:

See Attached. Based on 1999 LRB -22932, but make it a deduction and not a credit.

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>
1?	shoveme	1-4-29-99 smg	dm 4/29	crab 4/29 <u>9/29</u>			
1	MES	4/20/99					

FE Sent For:

<END>



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-3003/1

MES...

RMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

*today, if possible
4/29, By 1:30 p.m.*

gen

1 AN ACT ...; **relating to:** creating an individual income tax deduction for teachers
2 who use their own funds to purchase classroom educational supplies.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for an amount up to \$500 that is paid by a teacher each year for educational materials or supplies for use in a school or a home-based private educational program. Under the bill, the deduction may be claimed by an individual who teaches in a public or private elementary or secondary school, a charter school or a home-based private educational program.

A teacher who claims the deduction must fill out, and provide the department of revenue (DOR) with, a form that itemizes the costs of, and describes, the materials or supplies for which a deduction is claimed. The bill requires DOR to develop the form. If a claimant teaches in a school, the claimant's principal must sign the form.

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:

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

1 71.05 (6) (b) 29. An amount ~~but~~ up to \$500 paid for educational supplies, in the
 2 taxable year to which the claim relates, by a claimant ~~who~~ who teaches at a school or
 3 at a home-based private educational program. In this subdivision, the following
 4 ~~words~~ ^{terms} have the following meanings and the following conditions apply:

5 a. "Educational supplies" means educational materials or supplies that are
 6 purchased by a claimant for use in the normal course of instruction in a school or in
 7 a home-based private educational program.

8 b. "Home-based private educational program" means a home-based private
 9 educational program, as defined in s. 115.001 (3g), that meets all of the criteria under
 10 s. 118.165 (1).

11 c. "School" means a public school, as specified in s. 115.01 (1); a private school,
 12 as defined in s. 115.001 (3r), that is accredited by the North Central Association of
 13 Colleges and Schools, the Independent Schools Association of the Central States or
 14 the Wisconsin Nonpublic School Accrediting Association and that fulfills the
 15 requirements under subch. II of ch. 111 and 42 USC 2000d; or a charter school, as
 16 defined in s. 115.001 (1).

17 d. To claim the subtract modification under this subdivision, a claimant shall
 18 fill out a form, that shall be created by the department of revenue, that itemizes the
 19 costs of, and describes, the educational supplies for which a claim is made. A
 20 claimant shall file the form with his or her individual income tax return and shall
 21 include copies of receipts for the items described on the form. If the claimant teaches
 22 at a school, the form shall be signed by the claimant's principal.

23 e. For a claimant who is a nonresident or part-year resident of this state,
 24 multiply the amount for which the claimant is eligible under ~~this subdivision~~ ^{subd. 29. (Intro.) and} by a
 25 fraction, the numerator of which is the individual's wages, salary, tips, unearned

29. d.
6

1 income and net earnings from a trade or business that are taxable by this state and
2 the denominator of which is the individual's total wages, salary, tips, unearned
3 income and net earnings from a trade or business. In this ^{subd. 24. e.} ~~subdivision~~, for married
4 persons filing separately "wages, salary, tips, unearned income and net earnings
5 from a trade or business" means the separate wages, salary, tips, unearned income
6 and net earnings from a trade or business of each spouse, and for married persons
7 filing jointly "wages, salary, tips, unearned income and net earnings from a trade or
8 business" means the total wages, salary, tips, unearned income and net earnings
9 from a trade or business of both spouses.

10 **SECTION 2. Initial applicability.**

11 (1) This act first applies to taxable years beginning on January 1 of the year
12 in which this subsection takes effect, except that if this subsection takes effect after
13 July 31 this act first applies to taxable years beginning on January 1 of the year
14 following the year in which this subsection takes effect.

15 (END)



fmr

1999 BILL

WANTED by
Wed, 5/5

eyem

1 AN ACT ~~to create~~ 71.05 (6) (b) 29. of the statutes; **relating to:** creating an
2 individual income tax deduction for teachers who use their own funds to
3 purchase classroom educational supplies.

submit receipts for

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for an amount up to \$500 that is paid by a teacher each year for educational materials or supplies for use in a school or a home-based private educational program. Under the bill, the deduction may be claimed by an individual who teaches in a public or private elementary or secondary school, a charter school or a home-based private educational program.

A teacher who claims the deduction must fill out, and provide the department of revenue (DOR) with, a form that itemizes the costs of, and describes, the materials or supplies for which a deduction is claimed. The bill requires DOR to develop the form. If a claimant teaches in a school, the claimant's principal must sign the form.

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.

receipts

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

BILL

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

2 71.05 (6) (b) 29. An amount up to \$500 paid for educational supplies, in the
3 taxable year to which the claim relates, by a claimant who teaches at a school or at
4 a home-based private educational program) ^{and who spends at least 50% of his or her workday as an} In this subdivision, the following terms
5 have the following meanings and the following conditions apply: ^{classroom teacher}

6 a. "Educational- supplies" means educational materials or supplies that are
7 purchased by a claimant for use in the normal course of instruction in a school or in
8 a home-based private educational program.

9 b. "Home-based private educational program" means a home-based private
10 educational program, as defined in s. 115.001 (3g), that meets all of the criteria under
11 s. 118.165 (1).

12 c. "School" means a public school, as specified in s. 115.01 (1); a private school,
13 as defined in s. 115.001 (3r), that is accredited by the North Central Association of
14 Colleges and Schools, the Independent Schools Association of the Central States or
15 the Wisconsin Nonpublic School Accrediting Association and that fulfills the
16 requirements under subch. II of ch. 111 and 42 USC 2000d; or a charter school, as
17 defined in s. 115.001, (1).

18 d. To claim the subtract ^{individual} modification under this subdivision, a claimant shall
19 ^{submit with his or her income tax return} ~~fill out a form, that shall be created by the department of revenue, that itemizes the~~
20 ~~costs of, and describes~~ the educational supplies for which a claim is made. ~~A~~
21 ~~claimant shall file the form with his or her individual income tax return and shall~~
22 ~~include copies of receipts for the items described on the form.~~ If the claimant teaches
23 at a school, the ~~form~~ ^{receipts} shall be signed by the claimant's principal.

24 e. For a claimant who is a nonresident or part-year resident of this state,
25 multiply the amount for which the claimant is eligible under subd. 29. (intro.) and

BILL

1 d. by a fraction, the numerator of which is the individual's wages, salary, tips,
2 unearned income and net earnings from a trade or business that are taxable by this
3 state and the denominator of which is the individual's total wages, salary, tips,
4 unearned income and net earnings from a trade or business. In this subd. 29. e., for
5 married persons filing separately "wages, salary, tips, unearned income and net
6 earnings from a trade or business" means the separate wages, salary, tips, unearned
7 income and net earnings from a trade or business of each spouse, and for married
8 persons filing jointly "wages, salary, tips, unearned income and net earnings from a
9 trade or business" means the total wages, salary, tips, unearned income and net
10 earnings from a trade or business of both spouses.

SECTION 2. Initial applicability.

11
12 (1) This act first applies to taxable years beginning on January 1 of the year
13 in which this subsection takes effect, except that if this subsection takes effect after
14 July 31 this act first applies to taxable years beginning on January 1 of the year
15 following the year in which this subsection takes effect.

16 (END)



LRB-3003/2
MES:kmg/11

PMR

1999 BILL

today if possible
By 1:15 p.m.

regen

1 AN ACT to create 71.05 (6) (b) 29. of the statutes; relating to: creating an
2 individual income tax deduction for classroom teachers who use their own
3 funds to purchase classroom educational supplies.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for an amount up to ~~\$500~~ ^{\$250} that is paid by a classroom teacher each year for educational materials or supplies for use in a school or a home-based private educational program. Under the bill, the deduction may be claimed by an individual who teaches in a public or private elementary or secondary school, a charter school or a home-based private educational program.

~~A teacher who claims the deduction must submit receipts for the materials or supplies for which a deduction is claimed. If a claimant teaches in a school, the claimant's principal must sign the receipts.~~

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.

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a

2 71.05 (6) (b) 29. An amount up to ²⁵⁰~~500~~ paid for educational supplies, in the
3 taxable year to which the claim relates, by a claimant who teaches at a school or at
4 a home-based private educational program and who spends at least 50% of his or her
5 workday as a classroom teacher. In this subdivision, the following terms have the
6 following meanings and the following conditions apply:

7 a. "Educational supplies" means educational materials or supplies that are
8 purchased by a claimant for use in the normal course of instruction in a school or in
9 a home-based private educational program.

10 b. "Home-based private educational program" means a ~~home-based~~ private
11 educational program, as defined in s. 115.001 (3g), that meets all of the criteria under
12 s. 118.165 (1).

13 c. "School" means a public school, as specified in s. 115.01 (1); a private school, a
14 as defined in s. 115.001 (3r), that is accredited by the North Central Association of
15 Colleges and Schools, the Independent Schools Association of the Central States or
16 the Wisconsin Nonpublic School Accrediting Association and that **fulfills the**
17 requirements under subch. II of ch. 111 and 42 USC 2000d; or a charter school, as
18 defined in s. 115.001 (1).

a

19 ~~d. To claim the subtract modification under this subdivision, a claimant shall~~
20 ~~submit with his or her individual income tax return the receipts for the educational~~
21 ~~supplies for which a claim is made. If the claimant teaches at a school, the receipts~~
22 ~~shall be signed by the claimant's principal.~~

23 d. ~~For~~ For a claimant who is a nonresident or part-year resident of this state,
24 multiply the amount for which the claimant is eligible under subd. 29. (intro.)>

25 (d) by a fraction, the numerator of which is the individual's wages, salary, tips,

a

BILL

1 unearned income and net earnings from a trade or business that are taxable by this
2 state and the denominator of which is the individual's total wages, salary, tips,
3 unearned income and net earnings from a trade or business. In this subd. 29. ^d for
4 married persons filing separately "wages, salary, tips, unearned income and net
5 earnings from a trade or business" means the separate wages, salary, tips, unearned
6 income and net earnings from a trade or business of each spouse, and for married
7 persons filing jointly "wages, salary, tips, unearned income and net earnings from a
8 trade or business" means the total wages, salary, tips, unearned income and net
9 earnings from a trade or business of both spouses.

SECTION 2. Initial applicability.

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11 (1) This act first applies to taxable years beginning on January 1 of the year
12 in which this subsection takes effect, except that if this subsection takes effect after
13 July 31 this act first applies to taxable years beginning on January 1 of the year
14 following the year in which this subsection takes effect.

15 (END)



Barman, Mike

From: Barman, Mike
Sent: Friday, May 14, 1999 1:15 PM
To: Becher, Scott
Subject: LRB 99-3003/3 (per your request)

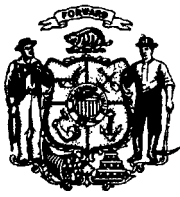


99-3003/3

Mike Barman

Mike Barman - Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin
Legislative Reference Bureau • Legal Section • Front Office
100 N. Hamilton Street • 5th Floor
Madison, WI 53703



1999 BILL

fmr

negan

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2 individual income tax deduction for classroom teachers who use their own
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5 71.05 (6) (b) 29. An amount up to \$250 paid for educational supplies, in the
6 taxable year to which the claim relates, by a claimant who teaches at a school

BILL

1 ~~a home-based private educational program~~ and who spends at least 50% of his or her
2 workday as a classroom teacher. In this subdivision, the following terms have the
3 following meanings and the following conditions apply:

4 a. "Educational supplies" means educational materials or supplies that are
5 purchased by a claimant for use in the normal course of instruction in a school ~~of it~~

6 ~~a home-based private educational program.~~

7 b. "Home-based private educational program" means a home-based private
8 educational program, as defined in s. 115.001 (3g), that meets all of the criteria under
9 s. 118.165 (1)

10 b. ~~MA~~ "School" means a public school, as specified in s. 115.01 (1); a private school,
11 as defined in s. 115.001 (3r) ~~that is accredited by the North Central Association of~~
12 ~~Colleges and Schools, the Independent Schools Association of the Central States or~~
13 ~~the Wisconsin Nonpublic School Accrediting Association and that fulfills the~~
14 're ts u r s h. I ch. d U ; or a charter school, as
15 defined in s. 115.001 (1). (U)

16 c. ~~MA~~ For a claimant who is a nonresident or part-year resident of this state,
17 multiply the amount for which the claimant is eligible under subd. 29. (intro.) by a
18 fraction, the numerator of which is the individual's wages, salary, tips, unearned
19 income and net earnings from a trade or business that are taxable by this state and
20 the denominator of which is the individual's total wages, salary, tips, unearned
21 income and net earnings from a trade or business. In this subd. 29. ~~1/2~~^c for married
22 persons filing separately "wages, salary, tips, unearned income and net earnings
23 from a trade or business" means the separate wages, salary, tips, unearned income
24 and net earnings from a trade or business of each spouse, and for married persons
25 filing jointly "wages, salary, tips, unearned income and net earnings from a trade or

BILL

1 business” means the total wages, salary, tips, unearned income and net earnings
2 from a trade or business of both spouses.

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)**



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-3003/5
MES:kmg:par

RMC

1999 BILL

1 **AN ACT to create** 71.05 (6) (b) 29. of the statutes; **relating to:** creating an
2 individual income tax deduction for classroom teachers who use their own
3 funds to purchase classroom educational supplies.

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Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for an amount up to ~~\$250~~ ^{\$500} that is paid by a classroom teacher each year for educational materials or supplies for use in a school or a home-based private educational program. Under the bill, the deduction may be claimed by an individual who teaches in a public or private elementary or secondary school or a charter school.

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~~ ^{32.} of the statutes is created to read:
5 71.05 (6) (b) ~~29~~ ^{32.} An amount up to ~~\$250~~ ^{\$500} paid for educational supplies, in the
6 taxable year to which the claim relates, by a claimant who teaches at a school and

BILL

1 who spends at least 50% of his or her workday as a classroom teacher. In this
2 subdivision, the following terms have the following meanings and the following
3 conditions apply:

4 a. "Educational supplies" means educational materials or supplies that are
5 purchased by a claimant for use in the normal course of instruction in a school.

6 b. "School" means a public school, as specified in s. 115.01 (1); a private school,
7 as defined in s. 115.001 (3r); or a charter school, as defined in s. 115.001 (1).

8 c. For a claimant who is a nonresident or part-year resident of this state,
9 multiply the amount for which the claimant is eligible under subd. ~~2a~~^{3a.} (intro.) by a
10 fraction, the numerator of which is the individual's wages, salary, tips, unearned
11 income and net earnings from a trade or business that are taxable by this state and
12 the denominator of which is the individual's total wages, salary, tips, unearned
13 income and net earnings from a trade or business. In this subd. ~~2a~~^{3a.} (c., for married
14 persons filing separately "wages, salary, tips, unearned income and net earnings
15 from a trade or business" means the separate wages, salary, tips, unearned income
16 and net earnings from a trade or business of each spouse, and for married persons
17 filing jointly "wages, salary, tips, unearned income and net earnings from a trade or
18 business" means the total wages, salary, tips, unearned income and net earnings
19 from a trade or business of both spouses.

SECTION 2. Initial applicability.

21 (1) This act first applies to taxable years beginning on January 1 of the year
22 in which this subsection takes effect, except that if this subsection takes effect after
23 July 31 this act first applies to taxable years beginning on January 1 of the year
24 following the year in which this subsection takes effect.

25 (END)