

1999 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB49)

Received: **04/17/99**

Received By: **shoveme**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7417**

By/Representing: **Kelsie Doty**

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:

Adjusting individual income tax filing thresholds.

Instructions:

See Attached. Allow DOR to adjust filing threshold annually to reflect the gross income level at which no taxpayer would have a state tax liability; thresholds shall be based on taxpayer's status as single, head of household, married/joint filer and married/separate filer, and also have adjustments for taxpayers 65 and older.

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 04/17/99	jgeller 04/19/99	hhagen 04/20/99	_____	lrb_docadmin 04/20/99	lrb_docadmin 04/20/99	
/2	shoveme 04/20/99	jgeller 04/20/99	jfrantze 04/20/99	_____	lrb_docadmin 04/20/99	lrb_docadmin 04/20/99	
/3	shoveme 04/20/99	wjackson 04/20/99	jfrantze 04/21/99	_____	lrb_docadmin 04/21/99	lrb_docadmin 04/21/99	

FE Sent For:

<END>

1999 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB49)

Received: **04/17/99**

Received By: **shoveme**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7417**

By/Representing: **Kelsie Doty**

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:

Adjusting individual income tax filing thresholds.

Instructions:

See Attached. Allow DOR to adjust filing threshold annually to reflect the gross income level at which no taxpayer would have a state tax liability; thresholds shall be based on taxpayer's status as single, head of household, married/joint filer and married/separate filer, and also have adjustments for taxpayers 65 and older.

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 04/17/99	ygeller 04/19/99	hhagen 04/20/99	_____	lrb_docadmin 04/20/99	lrb_docadmin 04/20/99	
/2	shoveme 04/20/99	ygeller 04/20/99	jfrantze 04/20/99	_____	lrb_docadmin 04/20/99	lrb_docadmin 04/20/99	

13 MES 4/21/99
 FE Sent For: 13 4/20 yg 4/21
 JRM
 <END>
 4/21

1999 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB49)

Received: 04/17/99

Received By: **shoveme**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7417**

By/Representing: **Kelsie Doty**

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:

Adjusting individual income tax filing thresholds.

Instructions:

See Attached. Allow DOR to adjust filing threshold annually to reflect the gross income level at which no taxpayer would have a state tax liability; thresholds shall be based on taxpayer's status as single, head of household, married/joint filer and married/separate filer, and also have adjustments for taxpayers 65 and older.

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 04/17/99	ygeller 04/19/99	hhagen 04/20/99	_____	lrb_docadmin 04/20/99	lrb_docadmin 04/20/99	

12 MES 4/20/99

FE Sent For:

12 4/20 jlg
 J 4/20
 J/rh
 <END>
 4/20

~~Y V ✓ ✓ ✓ ✓ ✓ ✓~~ ★ do it for LFB ★

draft a sub that gives
DOR authority to adjust the filing
threshold

strike

Direct DOR to annually adjust
the filing threshold to reflect the
gross income level at which no TP
would have a state tax liability.
The thresh/ shall be based on whether
the TP is single, head of household,
married/ joint married sep. & whether
the TP is 65 or older

1999 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB49)

Received: 04/17/99

Received By: shoveme

Wanted: Soon

Identical to LRB:

For: Legislative Fiscal Bureau 7-7417

By/Representing: Kelsie Doty

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:

Adjusting individual income tax filing thresholds.

Instructions:

See Attached. Allow DOR to adjust filing threshold annually to reflect the gross income level at which no taxpayer would have a state tax liability; thresholds shall be based on taxpayer's status as single, head of household, married/joint filer and married/separate filer, and also have adjustments for taxpayers 65 and older.

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 4/19/99	4/16/99	4/16/99			
11 MES 4/17/99							

FE Sent For:

<END>



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0038/1
MES.....

SOON

JG

FMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

SENATE SUBSTITUTE AMENDMENT,

TO 1999 SENATE BILL 49

SOON

gm

1 AN ACT ...; relating to ^{adjustment of} adjusting individual income tax filing thresholds ^{of}
2 adjustments by the department of revenue ^{plain period}

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

3 SECTION 1. 71.03 (2) (a) 1. ^X of the statutes is amended to read:
4 71.03 (2) (a) 1. Every [✓] natural person domiciled in this state during the entire
5 taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700
6 or more if 65 years of age or over, or \$7,040 or more if the natural person files as a
7 head of household, and every married person who files jointly and is domiciled in this
8 state during the entire taxable year having gross income during the year when the
9 joint gross income of the married person and his or her spouse is \$7,200 or more if
10 both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age
11 and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years

1 of age or over; and every married person who files separately and is domiciled in this
 2 state during the entire taxable year and has gross income of \$2,420 or more. The
 3 department of revenue shall annually adjust the dollar amounts of the filing
 4 requirements so as to reflect changes in the standard deduction, the rates under s.
 5 71.06 or the exemption under s. 71.07 (8)(a) individual domiciled in this state during
 6 the entire taxable year who has a gross income, ^{shall be} determined annually by the
 7 department of revenue, at or above the level at which the individual would have a
 8 state income tax liability. The threshold levels determined by the department of
 9 revenue under this subsection shall have categories for single individuals under 65
 10 years of age; single individuals age 65 or over; individuals who file as a head of
 11 household; married couples who file jointly and both spouses are under 65 years of
 12 age; married couples who file jointly and one spouse is under 65 years of age and one
 13 spouse is 65 years of age or over; married couples who file jointly and both spouses
 14 are 65 years of age or over; and married persons who file separately.

History: 1987 a. 312, 411; 1989 a. 31; 1991 a. 3, 39, 269, 301, 305, 315; 1993 a. 16, 112, 204, 213, 491; 1995 a. 255, 428.

SECTION 2. Initial applicability.

16 (1) This act first applies to taxable years beginning on January 1 of the year
 17 in which this subsection takes effect, except that if this subsection takes effect on or
 18 after August 1, this act first applies to taxable years beginning on January 1 of the
 19 year following the year in which this subsection takes effect.

(END)

Shovers, Marc

From: Doty, Kelsie
Sent: Tuesday, April 20, 1999 11:13 AM
To: Shovers, Marc
Subject: possible sub

Here's my attempt:

"Every individual domiciled in this state during the entire taxable year who has a gross income at or above income thresholds that shall be determined annually by the department of revenue. The income thresholds shall be determined for separate categories of individuals based on filing status and whether the individual or spouse, if applicable, is age 65 or over. The income threshold for each category shall be established at the level at which no individual in that category would have a state income tax liability."

Kelsie Doty
Fiscal Analyst
Legislative Fiscal Bureau
1 East Main St., Suite 301
Madison, WI 53703
Phone: (608) 266-3847
Fax: (608) 267-6873
Kelsie.Doty@legis.state.wi.us



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs00387
MES:jlg:hmb

PMR

SENATE SUBSTITUTE AMENDMENT,
TO 1999 SENATE BILL 49

Today
4/20

Regen

1 AN ACT to amend 71.03 (2) (a) 1. of the statutes; relating to: department of
2 revenue adjustment of individual income tax filing thresholds.

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

3 SECTION 1. 71.03 (2) (a) 1. of the statutes is amended to read:

4 71.03 (2) (a) 1. Every natural person domiciled in this state during the entire
5 taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700
6 or more if 65 years of age or over, or \$7,040 or more if the natural person files as a
7 head of household, and every married person who files jointly and is domiciled in this
8 state during the entire taxable year having gross income during the year when the
9 joint gross income of the married person and his or her spouse is \$7,200 or more if
10 both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age
11 and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years
12 of age or over; and every married person who files separately and is domiciled in this

1 state during the entire taxable year and has gross income of \$3,420 or more. The
 2 department of revenue shall annually adjust the dollar amounts of the filing
 3 requirements so as to reflect changes in the standard deduction, the rates under s.
 4 71.06 or the exemption under s. 71.07 (8) (a) individual domiciled in this state during
 5 the entire taxable year who has a gross income ~~as~~ shall be determined annually by
 6 the department of revenue at or above ^{a threshold amount which} the level at which the individual would have
 7 a state income tax liability. ^{amounts shall be} The threshold ~~level~~ determined by the department of
 8 revenue under this subsection shall ^{include} ~~have~~ categories for single individuals under 65
 9 years of age; single individuals age 65 or over; individuals who file as a head of
 10 household; married couples who file jointly and both spouses are under 65 years of
 11 age; married couples who file jointly and one spouse is under 65 years of age and one
 12 spouse is 65 years of age or over; married couples who file jointly and both spouses
 13 are 65 years of age or over; and married persons who file separately.

14 SECTION 2. Initial applicability. ^{store}

15 (1) This act first applies to taxable years beginning on January 1 of the year
 16 in which this subsection takes effect, except that if this subsection takes effect on or
 17 after August 1, this act first applies to taxable years beginning on January 1 of the
 18 year following the year in which this subsection takes effect.

19 (END)

for categories of individuals based on filing status and (NO TP)

NO TP The threshold amount for each category of individual shall be established such that no individual in that category has a state income tax liability. plain period

3
RMR

SENATE SUBSTITUTE AMENDMENT,
TO 1999 SENATE BILL 49

wed
4/21
8AM

Regen

1 AN ACT to amend 71.03 (2) (a) 1. of the statutes; relating to: department of
2 revenue adjustment of individual income tax filing thresholds.

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

3 SECTION 1. 71.03 (2) (a) 1. of the statutes is amended to read:

4 71.03 (2) (a) 1. Every natural person domiciled in this state during the entire
5 taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700
6 or more if 65 years of age or over, or \$7,040 or more if the natural person files as a
7 head of household, and every married person who files jointly and is domiciled in this
8 state during the entire taxable year having gross income during the year when the
9 joint gross income of the married person and his or her spouse is \$7,200 or more if
10 both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age
11 and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years
12 of age or over; and every married person who files separately and is domiciled in this

1 state during the entire taxable year and has gross income of \$3,420 or more. The
2 department of revenue shall annually adjust the dollar amounts of the filing
3 requirements so as to reflect changes in the standard deduction, the rates under s.
4 71.06 or the exemption under s. 71.07 (8) (a) individual domiciled in this state during
5 the entire taxable year who has a gross income at or above a threshold amount which
6 shall be determined annually by the department of revenue. The threshold amounts
7 shall be determined for categories of individuals based on filing status and shall
8 include categories for single individuals ~~under 65 years of age;~~ ^{and age,} single individuals age
9 ~~65 or over;~~ individuals who file as a head of household; married couples who file
10 jointly ~~and both spouses are under 65 years of age; married couples who file jointly~~
11 ~~and one spouse is under 65 years of age and one spouse is 65 years of age or over;~~
12 ~~married couples who file jointly and both spouses are 65 years of age or over; and~~
13 married persons who file separately. The threshold amount for each category of
14 individual shall be established such that no individual in that category has a state
15 income tax liability.

16 **SECTION 2. Initial applicability.**

17 (1) This act first applies to taxable years beginning on January 1 of the year
18 in which this subsection takes effect, except that if this subsection takes effect on or
19 after August 1, this act first applies to taxable years beginning on January 1 of the
20 year following the year in which this subsection takes effect.

21 (END)