

1999 SENATE BILL 370

February 8, 2000 – Introduced by Senators PLACHE and ROESSLER, cosponsored by Representatives WIECKERT, J. LEHMAN, TURNER, LADWIG, STONE, HANDRICK, MUSSER, KLUSMAN, SUDER, WALKER, M. LEHMAN, PETTIS, KAUFERT and SYKORA. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 71.05 (6) (b) 32. 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 that is paid by a classroom teacher each year for educational materials or supplies for use in a school. 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) 32. of the statutes is created to read:
5 71.05 **(6)** (b) 32. An amount up to \$500 paid for educational supplies, in the
6 taxable year to which the claim relates, by a claimant who teaches at a school and

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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. 32. (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. 32. 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.

20
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)