

1999 DRAFTING REQUEST

Bill

Received: **01/25/2000**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Kimberly Plache (608) 266-1832**

By/Representing: **John**

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 teachers for school supplies

Instructions:

Companion bill for 1999 LRB -3003/5

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 01/25/2000	gilfokm 01/25/2000		_____			S&L Tax
/1			kfollet 01/27/2000	_____	lrb_docadmin 01/27/2000	lrb_docadmin 01/27/2000	

FE Sent For:

02-08-00
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<END>

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1?	shoveme	11-1-25-2000 King	EJF	RAF/self			
1 (MES)	1/25/00		1/27	1/27			

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<END>

FMNR

1999 BILL

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 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) 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

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. 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)

**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: 01/27/2000

To: Senator Plache

Relating to LRB drafting number: LRB-4397

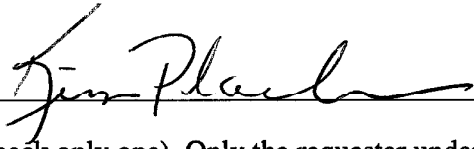
Topic

Individual income tax deduction for amounts spent by teachers for school supplies

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) 266-0129