

1999 DRAFTING REQUEST

Bill

Received: **12/30/98**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Brian Burke (608) 266-8535**

By/Representing: **Barry**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Topic:

Individual income tax exemption for employer-paid mass transit expenses

Instructions:

See Attached. Redraft 1997 SB 511 (LRB -5142/1).

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 01/4/99	gilfokm 01/9/99		_____			State Tax
/1			jfrantze 01/12/99	_____	lrb_docadmin 01/12/99	lrb_docadmin 01/14/99	

FE Sent For:

G → *03-2800*

<END>

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1?	shoveme	cmr 4/6	7/1/12	1/12			
11 MES	1/4/12	1/12					

FE Sent For:

<END>

LEGISLATIVE REFERENCE BUREAU

Legal Section, 5th Floor, 100 N. Hamilton St.
 (608) 266-3561

BILL REQUEST FORM

MES

Use of this form is optional. It is often helpful to talk directly with the LRB attorney who will draft the bill.
 Use this form only for **BILL** drafts. Attach more pages if necessary.

Date of request: 12-28-98	Legislator or agency requesting this draft: SENATOR BURKE
Name/phone number of person submitting request: BARRY, 6-8535	
Persons to contact for questions about this draft (names and phone numbers please): BARRY ASHNFELDER, 6-8535	
Describe the problem, including any helpful examples. How do you want to solve the problem? Please re-draft 1997 SB 511, LRB 5142/1 which is attached.	
If you know of any statute sections that might be affected, please list them or provide a marked (not re-typed) copy.	

Please attach a copy of any correspondence or material that may help us. You may also attach a marked (not re-typed) copy of any LRB draft, or provide its number (e.g., 1997 LRB-2345/1 or 1995 AB-67):

Requests are confidential unless stated otherwise.

May we tell others that we are working on this for you? YES NO
 If yes, anyone who asks? YES NO
 Any legislator? YES NO ONLY the following persons:

Do you consider this urgent? YES NO If yes, please indicate why:

Is this request of higher priority than other pending request(s) you have made?
 YES NO If yes, please sign your name here:

IRC

§ 132

- 1 -

(f) Qualified transportation fringe.

(1) In general.

For purposes of this section, the term "qualified transportation fringe" means any of the following provided by an employer to an employee:

(A) Transportation in a commuter highway vehicle if such transportation is in connection with travel between the employee's residence and place of employment.

(B) Any transit pass.

(C) Qualified parking.

(2) Limitation on exclusion.

The amount of the fringe benefits which are provided by an employer to any employee and which may be excluded from gross income under subsection (a)(5) shall not exceed --

~~(A) \$60 per month in the case of the aggregate of the benefits described in subparagraphs (A) and (B) of paragraph (1), and~~

(B) \$155 per month in the case of qualified parking.

-1526/1
cmj jkg
RMR

1999
~~1997~~ SENATE BILL ~~511~~

W.P.O.S
Please fix
topic line of
request cover
sheet

March 19, 1998 - Introduced by Senator BURKE, cosponsored by Representative BOCK. Referred to Joint survey committee on Tax Exemptions.

regem

- 1 AN ACT to create 71.05 (6) (b) 27. of the statutes; relating to: exempting from
- 2 income taxation certain employer-paid fringe benefits for mass transit
- 3 expenses.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax exemption for the cost of a public transportation pass provided by an employer to an employe, or for the money paid by an employer to an employe to purchase such a pass, if the value of the pass exceeds \$60 per month. Under current federal law, such passes, or funds to pay for such passes, provided to an employe that have a value of approximately \$60 per month or less are exempt from the income tax.

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 the 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: X 29

- 4 SECTION 1. 71.05 (6) (b) ~~27~~²⁹ of the statutes is created to read:
- 5 71.05 (6) (b) ~~27~~²⁹. An amount paid by an employer to an employe for the purchase
- 6 of a public transportation pass, token or fare card, or the value of such a pass, token

SENATE BILL 511

SECTION 1

1 or fare card provided by an employer to an employe, if the money provided for, or the
2 value of, the pass, token or fare card exceeds \$60 per month.

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
1997 - 1998 LEGISLATURE

LRB-5142/1

MES;jlg:km

1997 SENATE BILL 511

March 19, 1998 - Introduced by Senator DURKE, cosponsored by Representative BOCK. Referred to Joint survey committee on Tax Exemptions.

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**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: 1/12/99

To: Senator Burke

Relating to LRB drafting number: LRB-1526

Topic

Individual income tax exemption for employer-paid mass transit expenses

Subject(s)

Tax - individual income

1. **JACKET** the draft for introduction S. Burke
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