

1999 DRAFTING REQUEST**Assembly Amendment (AA-AB133)**Received: **06/11/99**Received By: **shoveme**Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7417**By/Representing: **Doty**This file may be shown to any legislator: **NO**Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Pre Topic:

LFB:.....Doty -

Topic:

Changes in individual income tax filing thresholds

Instructions:

See Attached. Same as SSA 1 to SB 49

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 06/11/99	gilfokm 06/11/99		_____			
/1			lrb_compile 06/11/99	_____	lrb_docadmin 06/12/99		
/2	shoveme 06/14/99	gilfokm 06/14/99	martykr 06/14/99	_____	lrb_docadmin 06/14/99		
/3	shoveme 06/15/99	chanaman 06/15/99	jfrantze 06/15/99	_____	lrb_docadmin 06/15/99		

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB133)

Received: 06/11/99

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

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

By/Representing: **Doty**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Pre Topic:

LFB:.....Doty -

Topic:

Changes in individual income tax filing thresholds

Instructions:

See Attached. Same as SSA 1 to SB 49

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 06/11/99	gilfokm 06/11/99		_____			
/1			lrb_compile 06/11/99	_____	lrb_docadmin 06/12/99		
/2	shoveme 06/14/99	gilfokm 06/14/99	martykr 06/14/99	_____	lrb_docadmin 06/14/99		

13 MES 6/15/99

FE Sent For:

cm4
6/15/99

to 6/15

to 6/15
<END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB133)

Received: 06/11/99

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

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

By/Representing: **Doty**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Pre Topic:

LFB:.....Doty -

Topic:

Changes in individual income tax filing thresholds

Instructions:

See Attached. Same as SSA 1 to SB 49

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 06/11/99	gilfokm 06/11/99		_____			
/1		cm4 6/14/99	lrb_compile 06/11/99	_____	lrb_docadmin 06/12/99		

12 MES 6/14/99 2

cm 6/14
mac 6/14
Kerr 6/14

FE Sent For:

<END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB133)

Received: **06/11/99**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

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

By/Representing: **Doty**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Pre Topic:

LFB:.....Doty -

Topic:

Changes in individual income tax filing thresholds

Instructions:

See Attached. Same as SSA 1 to SB 49

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	1-6-11-99 Kmg		_____			
11 MES 6/11/99							


FE Sent For:

<END>

Shovers, Marc

From: Doty, Kelsie
Sent: Friday, June 11, 1999 9:45 AM
To: Shovers, Marc
Subject: Income tax drafting request

I have six items that need drafts. Give me a call if you need clarification.

1. Paper #100 -- Alt 2. Maintain the current law tax treatment of social security benefits.
2. Paper #101 -- Alt 2. Retain indexing of the income tax brackets. Start indexing the newly created top tax bracket in 2001.
3. Add the provisions of Substitute Amendment 1 to SB 49 (filing thresholds). 
4. Paper #106 -- Alt 1 (as modified). Approve the Governor's recommendation to eliminate miscellaneous itemized deductions with two changes.
 - a. Continue to allow professional dues and union dues to be included as a miscellaneous itemized deduction under the credit.
 - b. Create a subtract modification from federal AGI for the amount claimed as a federal miscellaneous itemized deduction for repayment of income that was taxed in a prior year. Specify that the amount claimed under the claim of right credit can not be claimed under the subtraction.
5. Paper #108 -- Alt 1. Modify the current indexing provisions to incorporate the federal indexing method into state law. Specifically, eliminate the maximum income amounts for the standard deduction from the statutes and specify that the tax brackets and standard deduction be indexed based on the 1998 amounts.
6. Motion #1407. Modify current law as it relates to the taxation of inter vivos trusts. I'll fax over a copy of the motion and the language that the lobbyist attempted to draft.

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

LRBb06667
MES... King

RMR

LFB:.....Doty - Changes in individual income tax filing thresholds

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 837, line 13: after that line insert:

INS. 14

3 ✓ 2. Page 1461, line 21: after that line insert:

INS. 24

4

(END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0038/3
MES:jljgjf

SENATE SUBSTITUTE AMENDMENT 1,
TO 1999 SENATE BILL 49

May 11, 1999 - Offered by JOINT COMMITTEE ON FINANCE.

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:

INS
1

3 " SECTION ¹⁶⁷⁴ 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



INS. 1, CON. 15

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 age, and
 8 shall include categories for single individuals; individuals who file as a head of
 9 household; married couples who file jointly; and married persons who file separately.
 10 The department of revenue shall establish a threshold amount for each category of individual at an amount at which an
 11 individual in that category has state income tax liability whose gross income is below that amount //

(S) Income tax filing thresholds. SECTION 2. Initial applicability. ND

71.03

INS. 2

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

The treatment of section 71.03 (2) (a) 1. of the statute is first

MM

Shovers, Marc

From: Doty, Kelsie
Sent: Saturday, June 12, 1999 11:57 AM
To: Shovers, Marc
Subject: filing threshold

The point at which DOR is to set the filing threshold is the point at which absolutely no taxpayer with income below that point has a state tax liability, so I suggest the following change:

"The department of revenue shall establish a threshold amount for each category of individual at an amount at which ^{an} individual ~~in~~ that category whose gross income is below that amount ~~has~~ ^{NO} have no 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

LRBb066672

MES:kmg:ksh

2
Z
2001
Rmk

LFB:.....Doty - Changes in individual income tax filing thresholds

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

TODAY

1 At the locations indicated, amend the bill as follows:

2 1. Page 837, line 13: after that line insert:

3 "SECTION 1674t. 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 age, and~~
8 ~~shall include categories for single individuals; individuals who file as a head of~~
9 ~~household; married couples who file jointly; and married persons who file separately.~~
10 The department of revenue shall establish a threshold amount for each category of
11 individual at an amount at which ^{no} individual in that category whose gross income
12 is below that amount has ^a state income tax liability.”

13 **2.** Page 1461, line 21: after that line insert:

14 “(20tx) INCOME TAX FILING THRESHOLDS. The treatment of section 71.03 (2) (a)
15 1. of the statutes first applies to taxable years beginning on January 1 of the year in
16 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)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0666/2
MES:kmg&cmh:lmj

soon / JOPM

RMR

LFB:.....Doty - Changes in individual income tax filing thresholds

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

see p. 2, l. 17

1
2
3
4
5
6
7
8
9
10
11
12

At the locations indicated, amend the bill as follows:

1. Page 837, line 13: after that line insert:

"SECTION 1674t. 71.03 (2) (a) 1. of the statutes is amended to read:

71.03 (2) (a) 1. Every natural person domiciled in this state during the entire taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700 or more if 65 years of age or over, or \$7,040 or more if the natural person files as a head of household, and every married person who files jointly and is domiciled in this state during the entire taxable year having gross income during the year when the joint gross income of the married person and his or her spouse is \$7,200 or more if both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years 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 age, and
8 shall include categories for single individuals; individuals who file as a head of
9 household; married couples who file jointly; and married persons who file separately.
10 The department of revenue shall establish a threshold amount for each category of
11 individual at an amount at which no individual in that category whose gross income
12 is below that amount has a state income tax liability.”

13 **2.** Page 1461, line 21: after that line insert:

14 “(20tx) INCOME TAX FILING THRESHOLDS. The treatment of section 71.03 (2) (a)
15 1. of the statutes first applies to taxable years beginning on January 1 of the year in
16 which this subsection takes effect, except that if this subsection takes effect on or
17 after ~~January~~ ^{October} 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)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0666/3
MES:kmg&cmh:jf

LFB:.....Doty - Changes in individual income tax filing thresholds

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

1 At the locations indicated, amend the bill as follows:

2 1. Page 837, line 13: after that line insert:

3 “SECTION 1674t. 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 age, and~~
8 ~~shall include categories for single individuals; individuals who file as a head of~~
9 ~~household; married couples who file jointly; and married persons who file separately.~~
10 The department of revenue shall establish a threshold amount for each category of
11 individual at an amount at which no individual in that category whose gross income
12 is below that amount has a state income tax liability.”.

13 **2.** Page 1461, line 21: after that line insert:

14 “(20tx) INCOME TAX FILING THRESHOLDS. The treatment of section 71.03 (2) (a)
15 1. of the statutes first applies to taxable years beginning on January 1 of the year in
16 which this subsection takes effect, except that if this subsection takes effect on or
17 after October 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)