

1999 Oc9 DRAFTING REQUEST

Assembly Amendment (AA-AB1)

Received: 11/02/1999

Received By: **shoveme**

Wanted: **Today**

Identical to LRB:

For: **John Gard (608) 266-2343**

By/Representing: **Kelsie Doty**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**
Tax - sales

Extra Copies: **Kelsie Doty, LFB**
JK

Pre Topic:

No specific pre topic given

Topic:

Onetime sales tax rebate

Instructions:

See attached. Provide for residents and part-year residents who were married to nonresidents.

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>
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1/?	shoveme	Cmt # 1 11/2	MRC 11/2	MRC/KM 11/2			
FE Sent For:							

<END>

Shovers, Marc

From: Doty, Kelsie
Sent: Tuesday, November 02, 1999 11:34 AM
To: Shovers, Marc
Subject: Sales tax rebate

Marc -

Here are some technical changes needed to SS AB 1 and SS AB 2. These can be drafted into an amendment, but I don't know who is going to introduce it.

- SS AB 1 allows married couples where one or both spouse(s) was a part-year resident in 1998 to receive the rebate based on their Wisconsin AGI if a 1998 income tax return was filed or, if a return was not filed, if a separate claim is filed with the Department of Revenue. The amendment would also allow residents and part-year residents who were married to nonresidents to claim the rebate based on their Wisconsin AGI.

- SS AB 2 would specify that the "taxpayer" rebate would not be subject to the state individual income tax. The amendment would modify this provision to refer to the "one-time sales tax" rebate.

For people who want the "Jauch/Ellis" rebate schedule (also known as the "Minnesota" schedule) there is a problem for homestead-only filers and resident nonfilers. Under SS AB 1, the minimum rebate would go to those with AGI of \$25,000 or less -- which is true for all homestead-only and resident nonfilers.

However, the minimum rebate would go to those with income of only \$2,500 or less under the "Jauch/Ellis" schedule. Because it can not be assumed that all homestead-only and resident nonfilers had AGI of \$2,500 or less, the bill needs to be modified for these amendments:

-- Homestead-only filers would be eligible for a rebate under 77.64(3)(b) rather than 77.64(3)(a) because they would have to file a claim with DOR to get the rebate rather than be issued one automatically. Also, 77.64(5)(c) would need to be eliminated.

-- Resident nonfilers would not automatically receive the minimum rebate, so 77.64(4)(c) & (e) would need to be eliminated.

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1999 - 2000 LEGISLATURE
October 1999 Special Session

40923/1
LRB 200101
MES:wlj:10/1
e cm 4
RMNR

ASSEMBLY AMENDMENT,
TO ASSEMBLY BILL 1

Now

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

2 1. Page 4, line 2: after that line insert:

3 “(be) A married individual who is a resident and whose spouse is a nonresident,
4 and who filed a 1998 Wisconsin income tax return, is eligible to receive a rebate under
5 sub. (2), calculated by the department based on the couple’s Wisconsin adjusted gross
6 income.

7 (bm) A married individual who is a resident and whose spouse is a nonresident,
8 and who did not file a 1998 Wisconsin income tax return by October 15, 1999, is
9 eligible to receive a rebate under sub. (2), calculated by the department, only if the
10 couple files a claim with the department not later than June 30, 2000. The claim
11 shall be filed on a form prepared by the department not later than 60 days after the
12 effective date of this paragraph [revisor inserts date].”

13 2. Page 4, line 17: after that line insert:

text
insert

1 “(de) A married individual who is a part-year resident and whose spouse is a
2 nonresident, and who filed a 1998 Wisconsin income tax return, is eligible to receive
3 a rebate under sub. (2), calculated by the department based on the couple’s Wisconsin
4 adjusted gross income.

5 (dm) A married individual who is a resident and whose spouse is a nonresident,
6 and who did not file a 1998 Wisconsin income tax return by October 15, 1999, is
7 eligible to receive a rebate under sub. (2), calculated by the department, only if the
8 couple files a claim with the department not later than June 30, 2000. The claim
9 shall be filed on a form prepared by the department not later than 60 days after the
10 effective date of this paragraph [revisor inserts date].”

11 **3.** Page 6, line 16: delete “(c)” and substitute “(be), (c) or (de)”.

12 **4.** Page 6, line 19: delete “(d)” and substitute “(bm), (d) or (dm)”.

13 (END)

Barman, Mike

From: Barman, Mike
Sent: Tuesday, November 02, 1999 5:12 PM
To: Doty, Kelsie
Cc: Shovers, Marc
Subject: 99a0923/1



99a0923/1

Mike Barman

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