

**2001 DRAFTING REQUEST**

**Bill**

Received: 11/15/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB: 99-3413

For: Michael Powers (608) 266-1192

By/Representing: vince

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters: shoveme

Subject: Tax - individual income  
Tax Credits - miscellaneous

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

Married persons individual income tax credit

**Instructions:**

See Attached

**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>
/?	jkreye 11/16/2000	csicilia 11/21/2000		_____			State
/1	jkreye 11/27/2000	csicilia 12/01/2000	martykr 11/22/2000	_____	lrb_docadmin 11/22/2000		State
/2			pgreensl 12/01/2000	_____	lrb_docadmin 12/04/2000	lrb_docadmin 12/04/2000	

FE Sent For:

<END>

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PLEASE SEND  
VINCE WILLIAMS  
VIA E-MAIL  
ALSO

Instructions:

See Attached

Drafting History:

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1/1	jkreye	11/21 00 cjs /1	km 11/22	RS 11/22 km			

FE Sent For:

<END>

## Kreye, Joseph

---

**From:** Williams, Vincent  
**Sent:** Wednesday, November 15, 2000 2:02 PM  
**To:** Kreye, Joseph  
**Subject:** RE: Drafting Request

P.S. Could I please have that draft delivered as a .PDF file.

Thanks again.

-----Original Message-----

**From:** Williams, Vincent  
**Sent:** Wednesday, November 15, 2000 1:50 PM  
**To:** Kreye, Joseph  
**Subject:** Drafting Request

Joe,

Could you please re-draft 1999 LRB-3413/1, so that it can be circulated for co-sponsorship and introduction in the 2001 session. This bill deals with the married persons individual income tax credit.

Thank you in advance and if you have any questions, please call me at 6-1192.

Vince Williams  
Research Assistant  
Rep. Mike Powers' Office

Other

103911

1999 - 2000 LEGISLATURE

LRB-241314

JKjlg:mrc

cjs

&MES

m 1-16-00

# 1999 ASSEMBLY BILL 761

February 17, 2000 - Introduced by Representatives POWERS, BRANDEMUEHL, GOETSCH, LADWIG, OLSEN, MUSSER and PETTIS. Referred to Committee on Ways and Means.

vege cat

\$440

1 AN ACT to amend 71.07 (6) (am) 2. c. and 71.07 (6) (am) 2. d. of the statutes;  
2 relating to: the married persons individual income tax credit. #480

### Analysis by the Legislative Reference Bureau

Under current law, married persons that file a joint individual income tax return receive a tax credit equal to a percentage of one spouse's earned income. For taxable years beginning after December 31, 1999, and ending before January 1, 2001, the tax credit is 2.75% of the earned income of the spouse with the lower earned income, but not more than \$385. For taxable years beginning after December 31, 2000, the tax credit is 3% of the earned income of the spouse with the lower earned income, but not more than \$420.

\$440

Under this bill, for taxable years beginning after December 31, 1999, and ending before January 1, 2001, the tax credit for married persons that file a joint individual income tax return is 2.75% of the earned income of the spouse with the lower earned income or 2.75% of \$10,000, whichever is greater, but not more than \$385. For taxable years beginning after December 31, 2000, the tax credit is 3% of the earned income of the spouse with the lower earned income or 3% of \$10,000, whichever is greater, but not more than \$420.

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:

\$480

ASSEMBLY BILL 761

SECTION 1

1 SECTION 1. 71.07 (6) (am) 2. c. of the statutes is amended to read:

2 71.07 (6) (am) 2. c. For taxable years beginning after December 31, 1999, and  
3 before January 1, 2001, 2.75% of the earned income of the spouse with the lower  
4 earned income or 2.75% of \$10,000, whichever is greater, but not more than \$385.

5 SECTION 2. 71.07 (6) (am) 2. d. of the statutes is amended to read:

6 71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3%  
7 of the earned income of the spouse with the lower earned income or 3% of \$10,000,  
8 whichever is greater, but not more than \$420.

9 SECTION ~~3~~. Initial applicability.

10 (1) MARRIED PERSONS CREDIT. This act first applies to taxable years beginning  
11 on January 1, ~~2000~~

12 (END)

*of the year in which this <sup>subsection</sup> takes effect, except  
that if this subsection takes effect after July 31  
this act first applies to taxable years beginning  
on January 1 of the year following the year  
in which this <sup>subsection</sup> takes effect*

INSERT A

(INSERT A)

Section #. 71.07 (6) (am) 2. c. of the statutes is amended to read:

71.07 (6) (am) 2. c. For taxable years beginning after December 31, 1999, and before January 1, 2001, 2.75% of the earned income of the spouse with the lower earned income, but not more than \$440.

**History:** , 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198. 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198.

or 2.75% of \$10,000, whichever is greater



(INSERT A)

Section #. 71.07 (6) (am) 2. d. of the statutes is amended to read:

71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3% of the earned income of the spouse with the lower earned income, but not more than \$480.

History: , 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198. 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198.

*or 3% of \$10,000, whichever is greater*

*end of insert*

Rep Bowen

AB-761.

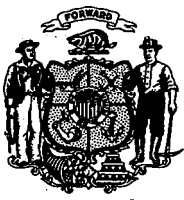
Rep Bowen — Vance

LRB 1039 — eliminate section 1

— retain section 2

— change 1A to reflect

— change analysis to reflect



OTHER

2001 BILL

11-27-00

re gen

1 AN ACT to amend 71.07 (6) (am) 2. c. and 71.07 (6) (am) 2. d. of the statutes;  
2 relating to: the married persons individual income tax credit.

**Analysis by the Legislative Reference Bureau**

Under current law, married persons that file a joint individual income tax return receive a tax credit equal to a percentage of one spouse's earned income. ~~For taxable years beginning after December 31, 1999, and ending before January 1, 2001, the tax credit is 2.75% of the earned income of the spouse with the lower earned income, but not more than \$440. For taxable years beginning after December 31, 2000, the tax credit is 3% of the earned income of the spouse with the lower earned income, but not more than \$480.~~ STET

Under this bill, for ~~taxable years beginning after December 31, 1999, and ending before January 1, 2001, the tax credit for married persons that file a joint individual income tax return is 2.75% of the earned income of the spouse with the lower earned income or 2.75% of \$10,000, whichever is greater, but not more than \$440. For taxable years beginning after December 31, 2000, the tax credit is 3% of the earned income of the spouse with the lower earned income or 3% of \$10,000, whichever is greater, but not more than \$480.~~

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:**

**BILL**

1 ~~SECTION 1. 71.07 (6) (am) 2. c. of the statutes is amended to read:~~

2 ~~71.07 (6) (am) 2. c. For taxable years beginning after December 31, 1999, and~~  
3 ~~before January 1, 2001, 2.75% of the earned income of the spouse with the lower~~  
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7 of the earned income of the spouse with the lower earned income or 3% of \$10,000,  
8 whichever is greater, but not more than \$480.

9 ~~SECTION 3. Initial applicability.~~

10 ~~(1) MARRIED PERSONS CREDIT. This act first applies to taxable years beginning~~  
11 ~~on January 1 of the year in which this subsection takes effect, except that if this~~  
12 ~~subsection takes effect after July 31 this act first applies to taxable years beginning~~  
13 ~~on January 1 of the year following the year in which this subsection takes effect.~~

14

(END)



STEPHEN R. MILLER  
CHIEF

# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
5TH FLOOR  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
LEGAL FAX: (608) 264-6948

December 4, 2000

### MEMORANDUM

To: Representative Powers

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-1039 Married persons individual income tax credit

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY     JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.