

2001 DRAFTING REQUEST

Bill

Received: 11/16/2000

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Steve Wieckert (608) 266-3070

By/Representing: Scott

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Addl. Drafters:

Subject: Tax - individual income

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

No specific pre topic given

Topic:

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

Instructions:

See Attached. Redraft 1999 LRB -3003/5, AB 712

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 11/17/2000	jdye 11/20/2000		_____			S&L Tax
/1			pgreensl 11/21/2000	_____	lrb_docadmin 11/21/2000	lrb_docadmin 05/10/2001	

FE Sent For: 01/11/2001.

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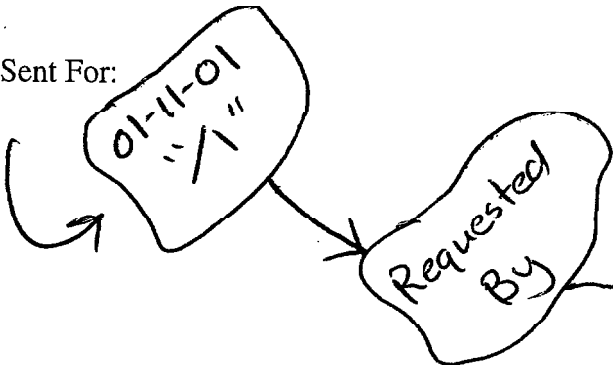
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1?	shoveme	11/20 jld	11/21 pg	11/21 pg/RS			
11 MES 11/17/00							

FE Sent For:

<END>

2001-2002

1999-2000 LEGISLATURE

-1070/1

LRB (3003/5)

MES: [unclear]

2001 ~~1999~~ ASSEMBLY BILL 712

JLd R MNR

February 3, 2000 – Introduced by Representatives WIECKERT, M. LEHMAN, SUDER, HANDRICK, JENSEN, WALKER, KESTELL, STONE, LADWIG, SPILLNER, MUSSER, KLUSMAN, HUEBSCH, TOWNSEND, PETTIS, J. LEHMAN, WARD, SYKORA, JESKEWITZ, NASS, AINSWORTH, KREIBICH, TURNER, HUTCHISON, KAUFERT, WAUKAU, PETROWSKI, BERCEAU and MILLER, cosponsored by Senators PLACHE, SCHULTZ, WELCH, A LASEE, WIRCH, DARLING, ROESSLER, RISSER and DRZEWIECKI. Referred to Joint survey committee on Tax Exemptions.

Regen

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. ^x 71.05 (6) (b) ³⁴ ~~34~~ of the statutes is created to read:
 5 71.05 (6) (b) ³⁴ ~~34~~ 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

ASSEMBLY BILL 712

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. ~~33~~³⁴ (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. ~~33~~³⁴ 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)



STEPHEN H. 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

November 21, 2000

MEMORANDUM

To: Representative Wieckert

From: Marc E. Shovers, Senior Legislative Attorney

Rc: LRB-1070 Individual income tax deduction for amounts spent by teachers for school supplies

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) 266-0129 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.