

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-2419/1dn  
MES:wlj:pg

April 2, 2003

Senator Kanavas:

In addition to deleting the language you requested in s. 71.05 (6) (b) 32. (intro.) and 33. (intro.), I added language in s. 71.05 (6) (b) 32. a. and 33. a. that limits the total annual deduction for a beneficiary by divorced or legally separated parents to \$3,000, which is consistent with the treatment for deductions by a married couple. Is this consistent with your intent?

Also, you may want the Department of Revenue to review this draft. If you do, you may want to ask the department if it thinks that language similar to the language I added in s. 71.05 (6) (b) 32. a. and 33. a. should be added for grandparents who may be divorced or legally separated.

In addition, you may wish to consider amending s. 71.05 (6) (b) 32. a. and 33. a. so those statutes read, in part, "In the case of a married couple ~~filing a joint return~~" to prevent a married couple from filing separate returns in which both spouses claim the \$3,000 deduction for contributions to an EdVest account. Such action by a married couple is possible under the bill as drafted because there is no longer a requirement that the claimant's child be the claimant's dependent. Again, DOR may have an opinion on this issue.

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