

2003 DRAFTING REQUEST

Bill

Received: **01/08/2004**

Received By: **dkennedy**

Wanted: **As time permits**

Identical to LRB:

For: **Alberta Darling (608) 266-5830**

By/Representing: **Rebecca**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters: **jkreye**

Subject: **Tax (indiv) - deduct/subtract**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Darling@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Tax deduction for health savings accounts for individuals, based on federal Medicare bill

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>
/?	mshovers 01/08/2004	kgilfoy 01/08/2004		_____			
/1			chaugen 01/08/2004	_____	Inorthro 01/08/2004		State Tax
/2	mshovers	kgilfoy	pgreensl	_____	sbasford	Inorthro	State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	01/14/2004 Inorthro 01/15/2004	01/14/2004	01/15/2004	_____ _____ _____	01/15/2004	01/15/2004	Tax

FE Sent For:

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	01/14/2004	01/14/2004	01/15/2004 _____		01/15/2004		Tax

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Instructions:

for 12:
incorporate changes suggested in DOR's
tech memo on - 3987/1

See Attached

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/?	mshovers 01/08/2004	kgilfoy 01/08/2004					
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/1		12-1/14 kgilfoy	chaugen 01/08/2004	1/15	Inorthro 01/08/2004		State Tax
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12 NES 1/14/04

1/14 P8 P8 P8

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<END>

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1?	mshovers	1-1/8 Kmg	Ch 1-8	Ch 1-8 SF			

11 MES 1/8/04

FE Sent For:

<END>

Rebecca - ~~6-9820~~
6-5830

Alberta D

+

Congressman Ryan
Congress -

Medical savings
account

Deduct

Employers can give
employees \$ for
indiv. savings
accs

State level

Fed tax
deductible



Shovers, Marc

From: Hogan, Rebecca
Sent: Friday, December 05, 2003 4:31 PM
To: Shovers, Marc
Cc: Tormey, Jessica
Subject: Medical Savings Accounts

Mark - I will be out of the office for a week so the question I had regarding Medical Savings accounts, tax deductions, etc...can you call Jess Tormey in our office with questions?

Basically - Alberta wants to mirror part of the Medicare Bill that is getting signed at the congressional level regarding MSA's. Congress is allowing employers to contribute money to MSA's and it will be tax deductible. The employee will also be able to contribute to the same account. Alberta would like it to not only be federally deducted, she would like it to be deducted at the state level too.

Please call Jess with questions, I'll be back on the 16th.

Thanks!

Rebecca Hogan
Office of State Senator Alberta Darling
608-266-5830



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-3993/
MES&JK...

Today

RMA

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION



1

AN ACT ...; relating to: ???

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2

(END)

LRB-2280/8
JK&MES:kmg:rs

2003 ASSEMBLY BILL

1 *Gen. Cat.* AN ACT *to create* subchapter XVI of chapter 71 [precedes 71.98] of the statutes;
 2 **relating to:** adopting federal law as it relates to health savings accounts for
 3 state income and franchise tax purposes.

Analysis by the Legislative Reference Bureau

section 1201 of

This bill adopts, for state income and franchise tax purposes, Public Law 108-173 as it relates to claiming a deduction for an amount that a person pays into a health savings account.

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** 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.** Subchapter XVI of chapter 71 [precedes 71.98] of the statutes is
 5 created to read:

CHAPTER 71

*BE LRS:
change props
to not allow a
break after*

ASSEMBLY BILL

SUBCHAPTER XVI

INTERNAL REVENUE CODE UPDATE

71.98 Internal Revenue Code update. The following federal laws, to the extent that they apply to the Internal Revenue Code, apply to this chapter:

(1) HEALTH SAVINGS ACCOUNTS. *Section 1201 of P.L.* ~~Public Law~~ 108-173, to the extent that it relates to health savings accounts.

SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection 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 subsection takes effect.

(END)



RMR

2003 BILL

WANTED:
SOON

eggen

1 AN ACT *to create* subchapter XVI of chapter 71 [precedes 71.98] of the statutes;
2 relating to: adopting federal law as it relates to health savings accounts for
3 state income and franchise tax purposes.

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4 SECTION 1. Subchapter XVI of chapter 71 [precedes 71.98] of the statutes is
5 created to read:

BILL

CHAPTER 71

SUBCHAPTER XVI

INTERNAL REVENUE CODE UPDATE

71.98 Internal Revenue Code update. The following federal laws, to the extent that they apply to the Internal Revenue Code, apply to this chapter:

(1) HEALTH SAVINGS ACCOUNTS. *For taxable years beginning after December 31, 2003,* Section 1201 of P.L. 108-173, *to the extent that* ~~it relates~~ *relating* to health savings accounts.

SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection 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 subsection takes effect.~~

(END)

Northrop, Lori

From: Hogan, Rebecca
Sent: Thursday, January 15, 2004 3:12 PM
To: LRB.Legal
Subject: Draft review: LRB 03-3993/2 Topic: Tax deduction for health savings accounts for individuals, based on federal Medicare bill

It has been requested by <Hogan, Rebecca> that the following draft be jacketed for the SENATE:

Draft review: LRB 03-3993/2 Topic: Tax deduction for health savings accounts for individuals, based on federal Medicare bill