

**2003 DRAFTING REQUEST**

**Assembly Substitute Amendment (ASA-SB568)**

Received: **05/19/2004**

Received By: **dkennedy**

Wanted: **As time permits**

Identical to LRB:

For: **Sheldon Wasserman (608) 266-7671**

By/Representing: **Sarah (aide)**

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

Drafter: **dkennedy**

May Contact: **LFB**

Addl. Drafters:

Subject: **Tax (indiv) - misc.**

Extra Copies: **MES**

Submit via email: **YES**

Requester's email: **Rep.Wasserman@legis.state.wi.us**

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Individual income tax subtract modification for amounts spent on medical insurance premiiums

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**Instructions:**

Same as 03s0486/1

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**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>
/?	dkennedy 05/19/2004	wjackson 05/19/2004		_____			
/1			jfrantze 05/19/2004	_____	lnorthro 05/19/2004	lnorthro 05/19/2004	

05/19/2004 06:00:47 PM

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FE Sent For:

**<END>**

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/?	dkennedy	/1 WLY 5/19	<i>JK</i>	<i>Sub</i> 5/19			

FE Sent For:

&lt;END&gt;

2003

Date (time) needed

now

LRBs 0427, 1

**SUBSTITUTE AMENDMENT  
[TO A BILL]**

DAK & MBS  
WJ

Use the appropriate components and routines developed for substitute amendments.

~~S~~ **(A) SUBSTITUTE AMENDMENT**

TO 2003 **(SB)** ~~AB~~ 568 (LRB ~~\_\_\_\_\_~~)

AN ACT . . . [generate catalog] *to repeal . . . ; to renumber . . . ; to consolidate and renumber . . . ; to renumber and amend . . . ; to consolidate, renumber and amend . . . ; to amend . . . ; to repeal and recreate . . . ; and to create . . .* of the statutes; **relating to:** .....

.....  
.....  
.....  
.....  
.....

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

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

SECTION #.

**ASSEMBLY SUBSTITUTE AMENDMENT  
TO 2003 ASSEMBLY BILL 997**

1 **AN ACT** *to amend* 71.05 (6) (b) 20. (intro.) and 71.07 (5) (a) 15.; and *to create*  
2 71.05 (6) (b) 35. of the statutes; **relating to:** creating an individual income tax  
3 subtract modification for amounts spent on medical insurance premiums by  
4 certain individuals.

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***Analysis by the Legislative Reference Bureau***

Under current law, there is an individual income tax deduction for 50 percent of the amount paid by a person for a medical care insurance policy that covers the person, his or her spouse, and the person's dependents if the person's employer pays no amount of money toward the person's medical care insurance. For taxable years beginning after December 31, 2004, this bill increases the deduction to 100 percent of the amount paid by an individual for a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents if the individual is employed by another person and if the individual's employer pays no amount of money toward the individual's medical care insurance.

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

1           **SECTION 1.** 71.05 (6) (b) 20. (intro.) of the statutes is amended to read:

2           71.05 (6) (b) 20. (intro.) For taxable years beginning on or after January 1,  
3           1995, and before January 1, 2005, an amount paid by a person who is the employee  
4           of another person if the person's employer pays no amount of money toward the  
5           person's medical care insurance, for medical care insurance for the person, his or her  
6           spouse and the person's dependents, calculated as follows:

7           **SECTION 2.** 71.05 (6) (b) 35. of the statutes is created to read:

8           71.05 (6) (b) 35. For taxable years beginning after December 31, 2004, an  
9           amount paid by an individual who is the employee of another person if the  
10          individual's employer pays no amount of money toward the individual's medical care  
11          insurance, for medical care insurance for the individual, his or her spouse, and the  
12          individual's dependents, calculated as follows:

13          a. One hundred percent of the amount paid by the individual for medical care  
14          insurance. In this subdivision, "medical care insurance" means a medical care  
15          insurance policy that covers the individual, his or her spouse, and the individual's  
16          dependents and provides surgical, medical, hospital, major medical, or other health  
17          service coverage, and includes payments made for medical care benefits under a  
18          self-insured plan, but "medical care insurance" does not include hospital indemnity  
19          policies or policies with ancillary benefits such as accident benefits or benefits for loss  
20          of income resulting from a total or partial inability to work because of illness,  
21          sickness, or injury.

22          b. From the amount calculated under subd. 35. a., subtract the amounts  
23          deducted from gross income for medical care insurance in the calculation of federal  
24          adjusted gross income.

