

**SENATE AMENDMENT 51,  
TO SENATE SUBSTITUTE AMENDMENT 1,  
TO 2003 SENATE BILL 44**

June 18, 2003 – Offered by Senator CARPENTER.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 613, line 14: after that line insert:

3 “**SECTION 1580t.** 71.085 of the statutes is created to read:

4 **71.085 Legislators alternative minimum tax. (1)** IMPOSITION. If the tax  
5 imposed on a member of the state legislature under s. 71.02 or 71.08, not considering  
6 the credits under ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd),  
7 (3m), (3s), (6), (6s), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd),  
8 (2m), and (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), and  
9 (3) and subchs. VIII and IX and payments to other states under s. 71.07 (7), is less  
10 than the tax under this section, there is imposed on that member of the state  
11 legislator, instead of the tax under s. 71.02 or 71.08, a legislators alternative

1 minimum tax of \$1,000 or, if both spouses are members of the state legislature,  
2 \$2,000.

3 **(2) JOINT LIABILITY.** If the requirements under sub. (1) are applicable and the  
4 spouses file a joint income tax return, they shall file a joint minimum tax return and  
5 are jointly and severally liable for the tax imposed under sub. (1) and for the interest,  
6 penalties, fees, additions to tax, and additional assessments with respect to the tax.

7 **(3) ADMINISTRATION.** Subsection 71.08 (3), as it applies to the tax that may be  
8 imposed under that section, applies to the tax imposed under this section.

9 **SECTION 1580te.** 71.10 (4) (im) of the statutes is created to read:

10 71.10 **(4) (im)** Legislators alternative minimum tax under s. 71.085.”

11 **(END)**