

2003 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB44)

Received: 06/16/2003

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Tim Carpenter (608) 266-8535**

By/Representing: **Sen. Carpenter**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

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

Extra Copies:

Submit via email: **YES**

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Alternative minimum tax for legislators

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>
/1	mshovers 06/16/2003	wjackson 06/16/2003	chaugen 06/17/2003	_____	lemery 06/17/2003	lemery 06/17/2003	

FE Sent For:

<END>

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/1	mshovers	1 WJ 6/16	Ch 6-17	Ch 6-17 Chow			
1	WES 6/16/03						

FE Sent For:

<END>



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0492/1
MES.../.....
Wlj

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

D. note

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, ~~or under s. 71.02~~, not
6 considering the credits under ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds),
7 (2dx), (2fd), (3m), (3s), (6), (6s), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds),
8 (1dx), (1fd), (2m) and (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd),
9 (2m) and (3) and subchs. VIII and IX and payments to other states under s. 71.07 (7),
10 is less 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)

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

LRBb0492/1dn

MES...7:...

WLJ

Senator Carpenter:

I believe that this amendment accomplishes your intent. You may wish to have it reviewed by the Department of Revenue.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

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

LRBb0492/1dn
MES:wlj:ch

June 17, 2003

Senator Carpenter:

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Marc E. Shovers
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