

2003 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB44)

Received: **06/17/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7597**

By/Representing: **Russell**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax Credits - individual income**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Russell -

Topic:

Refundable individual income tax credit for nursing home bed assessments

Instructions:

See attached. Up to \$43/month

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 06/17/2003 | kfollett 06/17/2003 | | _____ | | | |
| /1 | | | chaskett 06/17/2003 | _____ | mbarman 06/17/2003 | | |
| /2 | mshovers | kfollett | rschluet | _____ | lemery | | |

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Typed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|------------------------|------------------------|------------------------|----------------|------------------------|-----------------|-----------------|
| | 06/17/2003 | 06/17/2003 | 06/17/2003 | _____ | 06/17/2003 | | |
| /3 | mshovers 06/18/2003 | kfollett 06/18/2003 | rschluet 06/18/2003 | _____ | sbasford 06/18/2003 | | |

FE Sent For:

<END>

2003 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB44)

Received: 06/17/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau 7-7597

By/Representing: Russell

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax Credits - individual income

Extra Copies:

Submit via email: YES

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Russell -

Topic:

Refundable individual income tax credit for nursing home bed assessments

Instructions:

See attached. Up to \$43/month

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 06/17/2003 | kfollett 06/17/2003 | | _____ | | | |
| /1 | | | chaskett 06/17/2003 | _____ | mbarman 06/17/2003 | | |
| /2 | mshovers | kfollett | rschluet | _____ | lemery | | |

13 MES 6/18/03 12/18/03 6-18-3pb

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Typed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| | 06/17/2003 | 06/17/2003 | 06/17/2003 | _____ | 06/17/2003 | | |

FE Sent For:

<END>

2003 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB44)

Received: 06/17/2003

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7597**

By/Representing: **Russell**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax Credits - individual income**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Russell -

Topic:

Refundable individual income tax credit for nursing home bed assessments

Instructions:

See attached. Up to \$43/month

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 06/17/2003 | kfollett 06/17/2003 | | | | | |
|----|------------------------|------------------------|--|--|--|--|--|

| | | | | | | | |
|---|--|-----------------|------------------------|--|-----------------------|--|--|
| 1 | | 12 k 6/17/03 | chaskett 06/17/2003 | | mbarman 06/17/2003 | | |
|---|--|-----------------|------------------------|--|-----------------------|--|--|

12 MES 6/17/03

6-17-3

FE Sent For:

<END>

2003 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB44)

Received: 06/17/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau 7-7597

By/Representing: Russell

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax Credits - individual income

Extra Copies:

PAK

Submit via email: YES

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Russell -

Topic:

assessments

Refundable individual income tax credit for nursing home bed fees

Instructions:

See attached. Up to \$43/month

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 | 11 kj 6/17 | 1 cph 6/17 | self 6/17 | | | |

FE Sent For:

<END>

SRC Faith Russell

Refundable indiv credit - sum sufficient

Refund for something imposed on p 565

of JFC Sub in a. 50.14(2), line 9

"Tue Bed tax" monthly fee assessed
on nursing home beds -- up to \$75/mo.

create 2 credits - -

- 1) for the fee, up to \$75/mo
- 2) for the fee, up to \$43/mo

1/1/03 init application

credit is available for # of months that
fee is paid -- ONLY private pay patients
are eligible to claim the credit

"private pay nursing home residents

* The fee is assessed on the nursing home
& passed on to resident



State of Wisconsin
2003 - 2004 LEGISLATURE

LPS:
redraft
from 60539/1
(similar bills)

60540/1
LRB 60539/1
MES. C.
RMNR

Fix request
sheet please

LFB:.....Russell - Refundable individual income tax credit for nursing home
bed ~~room~~ assessments

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2003 SENATE BILL 44

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

2 1. Page 362, line 16: after that line insert:

3 "SECTION 666m. 20.835 (2) (e) of the statutes is created to read:

4 20.835 (2) (e) *Nursing home bed assessment credit.* A sum sufficient to pay the
5 claims approved under s. 71.07 (8m)."

6 2. Page 613, line 14: after that line insert:

7 "SECTION 1580r. 71.07 (8m) of the statutes is created to read:

8 71.07 (8m) NURSING HOME BED ASSESSMENT CREDIT. (a) *Definitions.* In this
9 subsection:

1 1. "Claimant" means a private pay nursing home resident who files a claim
2 under this subsection.

3 2. "Nursing home" has the meaning given in s. 50.01 (3).

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
5 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
6 equal to the monthly assessment fee that is imposed on a nursing home under s.
7 50.14 (2) and that is paid by a claimant for each month in the year to which the claim
8 relates. If the allowable amount of the claim exceeds the income taxes otherwise due
9 on the claimant's income, the amount of the claim not used as an offset against those
10 taxes shall be certified by the department of revenue to the department of
11 administration for payment to the claimant by check, share draft, or other draft from
12 the appropriation under s. 20.835 (2) (e).

13 (c) *Limitations.* 1. The maximum credit that may be claimed under this
14 subsection by a claimant is \$~~75~~⁴³ for each month in each year to which the claim
15 relates.

16 2. No credit may be allowed under this subsection unless it is claimed within
17 the time period under s. 71.75 (2).

18 (d) *Administration.* The department may enforce the credit under this
19 subsection and may take any action, conduct any proceeding, and proceed as it is
20 authorized in respect to taxes under this chapter. The income tax provisions in this
21 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
22 apply to the credit under this subsection.

23 **SECTION 1580s.** 71.08 (1) (intro.) of the statutes is amended to read:

24 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
25 couple filing jointly, trust or estate under s. 71.02, not considering the credits under

1 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),
2 (6s), (8m), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and
3 (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
4 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
5 tax under this section, there is imposed on that natural person, married couple filing
6 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
7 computed as follows:

NOTE NOTE Sub. (1) (intro.) is shown as amended eff. 7-30-02 by 2001 Wis. Act 109. However, the treatment by 2002 Wis. Act 109 was held to be unconstitutional and void by the United States District Court for the Western District of Wisconsin in Wisconsin Realtors Assoc. v. Ponto, Case # 02-C-424-C. Prior to 7-30-02 it read:NOTE

8
9
10 (1) IMPOSITION. If the tax imposed on a natural person, married couple filing jointly, trust or estate under s. 71.02, not considering the credits under ss. 71.07 (1),
11 (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and 71.47 (1dd),
12 (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the tax under this section,
13 there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

History: 1987 a. 312, 411; 1989 a. 31; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27, 237; 1999 a. 9; 2001 a. 109.

14 **SECTION 1580w.** 71.10 (4) (i) of the statutes is amended to read:

15 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
16 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
17 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
18 71.07 (2fd), nursing home bed assessment credit under s. 71.07 (8m), earned income
19 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes
20 withheld under subch. X.”

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109.

21 **3.** Page 1139, line 9: after that line insert:

22 “~~(4)~~ ^f NURSING HOME BED ASSESSMENT CREDIT. The treatment of sections 20.835
23 (2) (e), 71.07 (8m), 71.08 (1) (intro.), and 71.10 (4) (i) first applies to taxable years
beginning on January 1, 2003.”

(END)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0540/v
MES:kjf:cph

RMR

LFB:.....Russell – Refundable individual income tax credit for nursing home
bed assessments

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2003 SENATE BILL 44

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

2 1. Page 362, line 16: after that line insert:

3 “SECTION 666m. 20.835 (2) (e) of the statutes is created to read:

4 20.835 (2) (e) *Nursing home bed assessment credit*. A sum sufficient to pay the
5 claims approved under s. 71.07 (8m).”.

6 2. Page 613, line 14: after that line insert:

7 “SECTION 1580r. 71.07 (8m) of the statutes is created to read:

8 71.07 (8m) NURSING HOME BED ASSESSMENT CREDIT. (a) *Definitions*. In this
9 subsection:

1 1. “Claimant” means a private pay nursing home resident who files a claim
2 under this subsection.

3 2. “Nursing home” has the meaning given in s. 50.01 (3).

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
5 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
6 equal to the monthly assessment fee that is imposed on a nursing home under s.
7 50.14 (2) and that is paid by a claimant for each month in the year to which the claim
8 relates. If the allowable amount of the claim exceeds the income taxes otherwise due
9 on the claimant’s income, the amount of the claim not used as an offset against those
10 taxes shall be certified by the department of revenue to the department of
11 administration for payment to the claimant by check, share draft, or other draft from
12 the appropriation under s. 20.835 (2) (e).

13 (c) *Limitations.* 1. The maximum credit that may be claimed under this
14 subsection by a claimant is \$43 for each month in each year to which the claim
15 relates.

16 2. No credit may be allowed under this subsection unless it is claimed within
17 the time period under s. 71.75 (2).

18 (d) *Administration.* The department may enforce the credit under this
19 subsection and may take any action, conduct any proceeding, and proceed as it is
20 authorized in respect to taxes under this chapter. The income tax provisions in this
21 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
22 apply to the credit under this subsection.

23 **SECTION 1580s.** 71.08 (1) (intro.) of the statutes is amended to read:

24 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
25 couple filing jointly, trust or estate under s. 71.02, not considering the credits under

1 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),
 2 (6s), (8m), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and
 3 (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
 4 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
 5 tax under this section, there is imposed on that natural person, married couple filing
 6 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
 7 computed as follows:

8 **SECTION 1580w.** 71.10 (4) (i) of the statutes is amended to read:

9 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
 10 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
 11 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
 12 71.07 (2fd), nursing home bed assessment credit under s. 71.07 (8m), earned income
 13 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes
 14 withheld under subch. X.”.

15 **3.** Page 1139, line 9: after that line insert:

16 “(4f) NURSING HOME BED ASSESSMENT CREDIT. The treatment of sections 20.835
 17 (2) (e), 71.07 (8m), 71.08 (1) (intro.), and 71.10 (4) (i) first applies to taxable years
 18 beginning on January 1, 2003.”.

19 (END)

page 1150, line 13: after last line insert:

NS: eff^u
date → (3f) Nursing home bed assessment credit. The
 treatment of section 71.07 (8m) of the statutes
 takes effect on July 1, 2003. ”.

(END)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0540/2³

MES:kjf:epi

RMR

LFB:.....Russell – Refundable individual income tax credit for nursing home
bed assessments

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2003 SENATE BILL 44

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

2 1. Page 362, line 16: after that line insert:

3 “SECTION 666m. 20.835 (2) (e) of the statutes is created to read:

4 20.835 (2) (e) *Nursing home bed assessment credit*. A sum sufficient to pay the
5 claims approved under s. 71.07 (8m).”.

6 2. Page 613, line 14: after that line insert:

7 “SECTION 1580r. 71.07 (8m) of the statutes is created to read:

8 71.07 (8m) NURSING HOME BED ASSESSMENT CREDIT. (a) *Definitions*. In this
9 subsection:

1 1. "Claimant" means a private pay nursing home resident who files a claim
2 under this subsection.

3 2. "Nursing home" has the meaning given in s. 50.01 (3).

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
5 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
6 equal to the monthly assessment fee that is imposed on a nursing home under s.
7 50.14 (2) and that is paid by a claimant for each month in the year to which the claim
8 relates. If the allowable amount of the claim exceeds the income taxes otherwise due
9 on the claimant's income, the amount of the claim not used as an offset against those
10 taxes shall be certified by the department of revenue to the department of
11 administration for payment to the claimant by check, share draft, or other draft from
12 the appropriation under s. 20.835 (2) (e).

13 (c) *Limitations.* 1. The maximum credit that may be claimed under this
14 subsection by a claimant is \$43 for each month in each year to which the claim
15 relates.

16 2. No credit may be allowed under this subsection unless it is claimed within
17 the time period under s. 71.75 (2).

18 (d) *Administration.* The department may enforce the credit under this
19 subsection and may take any action, conduct any proceeding, and proceed as it is
20 authorized in respect to taxes under this chapter. The income tax provisions in this
21 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
22 apply to the credit under this subsection.

23 **SECTION 1580s.** 71.08 (1) (intro.) of the statutes is amended to read:

24 **71.08 (1) IMPOSITION.** (intro.) If the tax imposed on a natural person, married
25 couple filing jointly, trust or estate under s. 71.02, not considering the credits under

1 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),
2 (6s), (8m), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and
3 (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
4 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
5 tax under this section, there is imposed on that natural person, married couple filing
6 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
7 computed as follows:

8 **SECTION 1580w.** 71.10 (4) (i) of the statutes is amended to read:

9 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
10 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
11 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
12 71.07 (2fd), nursing home bed assessment credit under s. 71.07 (8m), earned income
13 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes
14 withheld under subch. X.”

15 **3.** Page 1139, line 9: after that line insert:

16 “(4f) NURSING HOME BED ASSESSMENT CREDIT. The treatment of sections 20.835
17 (2) (e), 71.07 (8m), 71.08 (1) (intro.), and 71.10 (4) (i) ^{of the statutes} first applies to taxable years
18 beginning on January 1, 2003.” ^{and assessments imposed under section}

19 **4.** Page 1150, line 13: after that line insert:

20 “(3f) NURSING HOME BED ASSESSMENT CREDIT. The treatment of section 71.07 (8m)
21 of the statutes takes effect on July 1, 2003.”

22 (END)

*as affected by
this act,*

*and assessments imposed under section
50.14(2) of the statutes, beginning on
July 1, 2003*



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0540/3
MES:kjf:rs

LFB:.....Russell – Refundable individual income tax credit for nursing home
bed assessments

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2003 SENATE BILL 44

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

2 **1.** Page 362, line 16: after that line insert:

3 “SECTION 666m. 20.835 (2) (e) of the statutes is created to read:

4 20.835 (2) (e) *Nursing home bed assessment credit.* A sum sufficient to pay the
5 claims approved under s. 71.07 (8m).”

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

7 “SECTION 1580r. 71.07 (8m) of the statutes is created to read:

8 71.07 (8m) NURSING HOME BED ASSESSMENT CREDIT. (a) *Definitions.* In this
9 subsection:

1 1. “Claimant” means a private pay nursing home resident who files a claim
2 under this subsection.

3 2. “Nursing home” has the meaning given in s. 50.01 (3).

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
5 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
6 equal to the monthly assessment fee that is imposed on a nursing home under s.
7 50.14 (2) and that is paid by a claimant for each month in the year to which the claim
8 relates. If the allowable amount of the claim exceeds the income taxes otherwise due
9 on the claimant’s income, the amount of the claim not used as an offset against those
10 taxes shall be certified by the department of revenue to the department of
11 administration for payment to the claimant by check, share draft, or other draft from
12 the appropriation under s. 20.835 (2) (e).

13 (c) *Limitations.* 1. The maximum credit that may be claimed under this
14 subsection by a claimant is \$43 for each month in each year to which the claim
15 relates.

16 2. No credit may be allowed under this subsection unless it is claimed within
17 the time period under s. 71.75 (2).

18 (d) *Administration.* The department may enforce the credit under this
19 subsection and may take any action, conduct any proceeding, and proceed as it is
20 authorized in respect to taxes under this chapter. The income tax provisions in this
21 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
22 apply to the credit under this subsection.

23 **SECTION 1580s.** 71.08 (1) (intro.) of the statutes is amended to read:

24 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
25 couple filing jointly, trust or estate under s. 71.02, not considering the credits under

1 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),
2 (6s), (8m), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and
3 (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
4 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
5 tax under this section, there is imposed on that natural person, married couple filing
6 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
7 computed as follows:

8 **SECTION 1580w.** 71.10 (4) (i) of the statutes is amended to read:

9 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
10 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
11 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
12 71.07 (2fd), nursing home bed assessment credit under s. 71.07 (8m), earned income
13 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes
14 withheld under subch. X.”.

15 **3.** Page 1139, line 9: after that line insert:

16 “(4f) NURSING HOME BED ASSESSMENT CREDIT. The treatment of sections 20.835
17 (2) (e), 71.07 (8m), 71.08 (1) (intro.), and 71.10 (4) (i) of the statutes first applies to
18 taxable years beginning on January 1, 2003, and assessments imposed under section
19 50.14 (2) of the statutes, as affected by this act, beginning on July 1, 2003.”.

20 **4.** Page 1150, line 13: after that line insert:

21 “(3f) NURSING HOME BED ASSESSMENT CREDIT. The treatment of section 71.07 (8m)
22 of the statutes takes effect on July 1, 2003.”.

23 (END)