

BILL HISTORY FOR ASSEMBLY BILL 477 (LRB -2108)

An Act to create 71.05 (10) (i) of the statutes; relating to: creating an individual income tax subtract modification for certain individuals who donate a human organ. (FE)

2003

08-22. A. Introduced by Representatives Wieckert, Gundrum, Rhoades, Jeskewitz, Pocan, Townsend, Berceau, Nass, M. Lehman, Staskunas, J. Lehman, Ott, Taylor, Gunderson, Coggs, Gronemus, Krawczyk, Ladwig, Lothian, Freese, Hundertmark, Vrakas, McCormick, Wasserman, Van Roy, Miller, Schneider, Hines and LeMahieu; cosponsored by Senators Roessler, Darling, Schultz, Risser, M. Meyer, Stepp and Kanavas.

08-22. A. Read first time and referred to committee on Public Health 339

08-22. A. Read first time and referred to joint survey committee on Tax Exemptions 339

08-25. A. Fiscal estimate received.

08-27. A. Public hearing held.

09-10. A. Executive action taken.

09-25. A. Report passage recommended by committee on Public Health, Ayes 8, Noes 0 382

09-25. A. Referred to joint committee on Finance 382

10-28. A. Executive action taken.

10-28. A. Assembly amendment 1 offered by joint committee on Finance (LRB a1440) 468

10-30. A. Report Assembly Amendment 1 adoption recommended by joint committee on Finance, Ayes 15, Noes 0 472

10-30. A. Report passage as amended recommended by joint committee on Finance, Ayes 13, Noes 2 472

10-30. A. Referred to committee on Rules 473

11-06. A. Placed on calendar 11-13-2003 by committee on Rules.

11-11. A. Report of joint survey committee on Tax Exemptions received, Ayes 8, Noes 1 522

11-13. A. Representative Gielow added as a coauthor 539

11-13. A. Representative Hebl added as a coauthor 539

11-13. A. Read a second time 539

11-13. A. Assembly amendment 1 adopted 539

11-13. A. Ordered to a third reading 539

11-13. A. Rules suspended 539

11-13. A. Read a third time and passed, Ayes 95, Noes 1 539

11-13. A. Ordered immediately messaged 540

11-13. S. Received from Assembly 483

11-13. S. Read first time and referred to committee on Health, Children, Families, Aging and Long Term Care 485

11-24. S. Public hearing held.

11-25. S. Executive action taken.

11-26. S. Report concurrence recommended by committee on Health, Children, Families, Aging and Long Term Care, Ayes 9, Noes 0 497

11-26. S. Available for scheduling.

2004

01-20. S. Placed on calendar 1-21-2004 by committee on Senate Organization.

01-21. S. Read a second time.

01-21. S. Senator Plale added as a cosponsor.

01-21. S. Ordered to a third reading.

01-21. S. Rules suspended.

01-21. S. Read a third time and concurred in, Ayes 30, Noes 2.

01-21. S. Senator Robson added as a cosponsor.

01-21. S. Senator Hansen added as a cosponsor.

- 01-21. S. Senator Lassa added as a cosponsor.
- 01-21. S. Ordered immediately messaged.
- 01-22. A. Received from Senate concurred in.

**2003
ENROLLED BILL**

03en AB-477

ADOPTED DOCUMENTS:

Orig Engr SubAmdt

03-2108, 2

Amendments to above (if none, write "NONE"): AA1

Corrections - show date (if none, write "NONE"): none

Topic relate class

1/23/04 [Signature]
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2003 ASSEMBLY BILL 477

August 22, 2003 – Introduced by Representatives WIECKERT, GUNDRUM, RHOADES, JESKEWITZ, POCAN, TOWNSEND, BERCEAU, NASS, M. LEHMAN, STASKUNAS, J. LEHMAN, OTT, TAYLOR, GUNDERSON, COGGS, GRONEMUS, KRAWCZYK, LADWIG, LOTHIAN, FREESE, HUNDERTMARK, VRAKAS, MCCORMICK, WASSERMAN, VAN ROY, MILLER, SCHNEIDER, HINES and LEMAHIEU, cosponsored by Senators ROESSLER, DARLING, SCHULTZ, RISSER, M. MEYER, STEPP and KANAVAS. Referred to Committee on Public Health. Referred to Joint Survey Committee on Tax Exemptions.

*or whose dependent
donates*

1 AN ACT *to create* 71.05 (10) (i) of the statutes; ~~relating to:~~ creating an individual
 √2 income tax subtract modification for certain individuals who donate a human
 3 organ.

Analysis by the Legislative Reference Bureau

Under current law, it is illegal for any person to knowingly and for valuable consideration acquire, receive, or otherwise transfer any human organ for use in human organ transplantation.

This bill creates an individual income tax subtract modification for certain expenses incurred by an individual who donates one or more of his or her human organs. Under the bill, an individual may subtract from federal adjusted gross income up to \$10,000 if he or she, while living, donates one of his or her organs to another human being for human organ transplantation. The subtract modification may be claimed only for travel expenses, lodging expenses, and lost wages that are incurred by the claimant and related to his or her organ donation. The bill defines "human organ" to mean liver, pancreas, kidney, intestines, lung, and bone marrow. The subtract modification may be claimed only once and may not be claimed by a nonresident or part-year resident of this state.

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.

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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:

1 **SECTION 1.** 71.05 (10) (i) of the statutes is created to read:

2 71.05 (10) (i) 1. Subject to the conditions in this paragraph, an individual may
3 subtract up to \$10,000 from federal adjusted gross income if he or she, while living,
4 donates one or more of his or her human organs to another human being for human
5 organ transplantation, as defined in s. 146.345 (1), except that in this paragraph,
6 “human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone
7 marrow. A subtract modification that is claimed under this paragraph may be
8 claimed in the taxable year in which the human organ transplantation occurs.

9 2. An individual may claim the subtract modification under subd. 1. only once,
10 and the subtract modification may be claimed for only the following unreimbursed
11 expenses that are incurred by the claimant and related to the claimant’s organ
12 donation:

13 a. Travel expenses.

14 b. Lodging expenses.

15 c. Lost wages.

16 3. The subtract modification under subd. 1. may not be claimed by a part-year
17 resident or a nonresident of this state.

18 **SECTION 2. Initial applicability.**

19 (1) The creation of section 71.05 (10) (i) of the statutes first applies to taxable
20 years beginning on January 1 of the year in which this subsection takes effect, except
21 that if this subsection takes effect after July 31, the creation of section 71.05 (10) (i)

2-3 AAI

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1 of the statutes first applies to taxable years beginning on January 1 of the year
2 following the year in which this subsection takes effect.

3 (END)

**ASSEMBLY AMENDMENT 1,
TO 2003 ASSEMBLY BILL 477**

October 28, 2003 - Offered by JOINT COMMITTEE ON FINANCE.

1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 1, line 2: after "donate" insert ", or whose dependent donates,".

3 ✓ 2. Page 2, line 3: after "she," insert "or his or her dependent who is claimed

4 under section 151 (c) of the Internal Revenue Code,".

(END)

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