

ASSEMBLY BILL 155 (LRB -1591)

An Act to create 71.05 (6) (b) 34. of the statutes; relating to: creating an individual income tax exemption for pay received from the federal government by members of a reserve component of the armed forces who serve on active duty. (FE)

2003

03-13.	A.	Introduced by Representatives Musser, Loeffelholz, Freese, Lassa, Pettis, Seratti, Turner, J. Fitzgerald, Plouff, McCormick, Hahn, Krawczyk, Suder, Owens, Albers, Bies, Gunderson, Hines and Ainsworth ; cosponsored by Senators Schultz, Kedzie, Welch, Stepp and Wirch.	
03-13.	A.	Read first time and referred to committee on Veterans and Military Affairs	115
03-13.	A.	Read first time and referred to joint survey committee on Tax Exemptions	115
04-02.	A.	Public hearing held.	
04-08.	A.	Fiscal estimate received.	
04-16.	A.	Assembly substitute amendment 1 offered by Representatives Musser and Pettis (LRB s0057)	160
04-16.	A.	Executive action taken.	
04-23.	A.	Report Assembly Substitute Amendment 1 adoption recommended by committee on Veterans and Military Affairs, Ayes 13, Noes 0	165
04-23.	A.	Report passage as amended recommended by committee on Veterans and Military Affairs, Ayes 12, Noes 1	166
05-06.	A.	Fiscal estimate received.	

2004

03-04.	A.	Assembly amendment 1 offered by Representative Musser (LRB a2530)	781
03-09.	A.	Report of joint survey committee on Tax Exemptions received, Ayes 8, Noes 0	870
03-09.	A.	Referred to committee on Rules	870
03-09.	A.	Made a special order of business at 11:18 A.M. on 3-10-2004 pursuant to Assembly Resolution 38	817
03-10.	A.	Read a second time	829
03-10.	A.	Laid on the table	829
03-10.	A.	Taken from the table	829
03-10.	A.	Referred to joint committee on Finance	829
03-10.	A.	Withdrawn from joint committee on Finance and taken up	829
03-10.	A.	Assembly substitute amendment 1 adopted	829
03-10.	A.	Ordered to a third reading	829
03-10.	A.	Rules suspended	829
03-10.	A.	Read a third time and passed , Ayes 99, Noes 0	829
03-10.	A.	Ordered immediately messaged	830
03-10.	S.	Received from Assembly.	
03-10.	S.	Read first time and referred to committee on Senate Organization.	
03-10.	S.	Available for scheduling.	
03-11.	S.	Placed on calendar 3-11-2004 by committee on Senate Organization.	
03-11.	S.	Representative M. Williams added as a coauthor.	
03-11.	S.	Read a second time.	
03-11.	S.	Placed at the foot of the calendar of 3-11-2004.	
03-11.	S.	Senator Brown added as a cosponsor.	
03-11.	S.	Senator Zien added as a cosponsor.	
03-11.	S.	Senate amendment 1 offered by Senators Panzer and S. Fitzgerald (LRB a2909).	
03-11.	S.	Senate amendment 1 adopted .	
03-11.	S.	Ordered to a third reading.	
03-11.	S.	Rules suspended.	
03-11.	S.	Senator Erpenbach added as a cosponsor.	
03-11.	S.	Senator Kanavas added as a cosponsor.	
03-11.	S.	Senator Hansen added as a cosponsor.	
03-11.	S.	Entire membership of the Senate added as cosponsors.	
03-11.	S.	Read a third time and concurred in as amended, Ayes 32, Noes 0.	
03-16.	S.	Ordered immediately messaged.	
03-16.	A.	Received from Senate amended and concurred in as amended (Senate amendment 1 adopted)	895
03-16.	A.	Senate amendment 1 concurred in	897
03-16.	A.	Action ordered immediately messaged	897

**2003
ENROLLED BILL**

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ADOPTED DOCUMENTS:

Orig Engr

A SubAmndt 1

03 0057 / 1 / 2

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

SA 1

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

none

Topic

relays

3/17/04

Date

[Signature]

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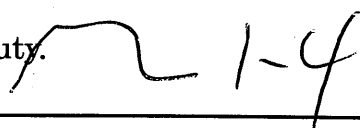
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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 155**

April 16, 2003 - Offered by Representatives MUSSER and PETTIS.

1 **AN ACT** *to create* 71.05 (6) (b) 34. of the statutes; **relating to:** creating an
2 individual income tax exemption for pay received from the federal government
3 by certain members of a reserve component of the armed forces who serve on
4 active duty.



Analysis by the Legislative Reference Bureau

This substitute amendment creates an individual income tax exemption for pay received from the federal government by a member of a reserve component of the armed forces who is called to active federal service or special state service. The exemption applies to any amounts of military pay that are paid to the person and that relate to the period of time during which the person is on active duty.

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

5 **SECTION 1.** 71.05 (6) (b) 34. of the statutes is created to read:
6 71.05 (6) (b) 34. Any amount of basic, special, and incentive pay income or
7 compensation, as those terms are used in 37 USC chapters 3 and 5, received from the

1 federal government by a person who is a member of a reserve component of the U.S.
2 armed forces, after being called into active federal service under the provisions of 10
3 USC 12302 (a) or 10 USC 12304, or into special state service authorized by the
4 federal department of defense under 32 USC 502 (f), that is paid to the person for a
5 period of time during which the person is on active duty.

6 **SECTION 2. Initial applicability.**

7 (1) This act first applies to taxable years beginning on January 1 of the year
8 in which this subsection takes effect, except that if this subsection takes effect after
9 July 31 this act first applies to taxable years beginning on January 1 of the year
10 following the year in which this subsection takes effect.

11 (END)

2-5

**SENATE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 155**

March 11, 2004 - Offered by Senators PANZER and S. FITZGERALD.

1 At the locations indicated, amend the bill, as shown by assembly substitute
2 amendment 1, as follows:

3 **1.** Page 1, line 4: after "duty" insert "and limiting eligibility for the armed
4 forces member credit".

5 **2.** Page 2, line 5: after that line insert:

6 "**SECTION 1m.** 71.07 (6m) (c) 4. of the statutes is created to read:

7 71.07 (6m) (c) 4. No credit may be claimed under this subsection by an
8 individual who claims the subtraction under s. 71.05 (6) (b) 34."

9 (END)

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2-5