

2003 Assembly Bill 155

Date of enactment: **April 7, 2004**  
Date of publication\*: **April 21, 2004**

## 2003 WISCONSIN ACT 183

**AN ACT** to create 71.05 (6) (b) 34. and 71.07 (6m) (c) 4. of the statutes; **relating to:** creating an individual income tax exemption for pay received from the federal government by certain members of a reserve component of the armed forces who serve on active duty and limiting eligibility for the armed forces member credit.

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

**SECTION 1.** 71.05 (6) (b) 34. of the statutes is created to read:

71.05 (6) (b) 34. Any amount of basic, special, and incentive pay income or compensation, as those terms are used in 37 USC chapters 3 and 5, received from the federal government by a person who is a member of a reserve component of the U.S. armed forces, after being called into active federal service under the provisions of 10 USC 12302 (a) or 10 USC 12304, or into special state service authorized by the federal department of defense

under 32 USC 502 (f), that is paid to the person for a period of time during which the person is on active duty.

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

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

**SECTION 2. Initial applicability.**

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

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\* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].